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2004

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The publishers do not warrant that the by-laws and codes contained herein are complete or accurate, and do not assume, and hereby disclaim, any liability to any person for any loss or damage which may be caused by errors or omissions in the *First Nations Gazette*.

EXPLANATORY NOTES

CONTENT

This issue of the *First Nation Gazette* includes:

- a. Band by-laws relating to the exercise of taxation powers under section 83 of the *Indian Act*, R.S.C. 1985, c.I-5;
- b. Taxation and licensing by-laws as approved since the publication date of the last issue of the *First Nations Gazette*;
- c. Subject Index of By-laws;
- d. Table of By-laws and Codes setting out the current and on-going status of band by-laws and codes published in the *First Nations Gazette*.

ARRANGEMENT/FORMAT

1. The format of band by-laws in the *First Nations Gazette* generally follows the format of regulations found in the *Consolidated Regulations of Canada*.
2. The arrangement of by-laws and codes is alphabetical: by province, by band, and by title.
3. The Editorial Board reserves the right to set typography and layout for the *First Nations Gazette* for publication purposes. By-laws and codes submitted for publication have therefore been prepared accordingly.
4. For the purposes of consistency, where by-laws did not include a title at the head of the by-law, the editors have inserted titles, placed in square brackets, composed of the band name, type of by-law, the by-law number if there was one and/or the year.

CITATION OF BY-LAWS AND CODES

1. Any by-law or code included in the *First Nations Gazette* may be cited to the volume and issue in which it is contained, e.g. *Sliammon First Nation Property Tax Expenditure By-law*, F.N. Gaz. 2004.8:1.157.

CITATION OF BY-LAWS AND CODES (continued)

2. The citation style, as shown in the above example, includes the following elements: *By-law/Code title*, Gazette abbreviation year.volume:issue.page.

LANGUAGE OF PUBLICATION

1. Band by-laws and codes which appear in the *First Nations Gazette* are published in the language in which they were approved.
2. For by-laws and codes to be published in the *First Nations Gazette*, the text of laws and notice of laws, where provided in an Aboriginal language, must be translated by the enacting First Nation into either English or French.

CONTENTS

ALBERTA

Alexander First Nation	
2003 Tax Rates By-law.....	1
Alexis First Nation	
2003 Tax Rates By-law.....	2
O'Chiese First Nation	
2003 Tax Rates By-law.....	3
Stoney First Nation	
2003 Tax Rates By-law.....	5

BRITISH COLUMBIA

Adams Lake Indian Band	
2003 Rates By-law	7
Ashcroft Indian Band	
2003 Property Rates By-law.....	9
Bonaparte Indian Band	
Annual Tax Rates By-law No.14, 2003.....	11
Burns Lake Indian Band	
2003 Rates By-law No. 2003-02	14
Property Tax Expenditure By-law	16
Campbell River First Nation	
2003 Rates By-law	24
Property Tax Expenditure By-law	26
Chawathil First Nation	
2003 Rates By-law	33
Coldwater Indian Band	
2003 Tax Rates By-law.....	35
Cook's Ferry Indian Band	
2003 Rates By-law	37
Taxation Expenditure By-law	39
Cowichan Indian Band	
By-law to Fix Tax Rate for the Year 2003.....	45
Kamloops Indian Band	
2003 Budget By-law.....	47
2003 Property Rates By-law.....	56
Kwaw Kwaw Apilt First Nation	
Rates By-law No. 2003.....	65
Lakahahmen First Nation see Leq'á:mel First Nation	
Lake Babine Nation	
Financial Administration By-law	67
Leq'á:mel First Nation	
2003 Rates By-law	100

Lower Nicola Indian Band	
Annual Tax Rates By-law for the Taxation Year 2003	102
Moricetown First Nation	
2003 Rates By-law	105
Musqueam Indian Band	
2003 Rates By-law No. 2003-01	108
Property Tax Expenditure By-law	110
Nadleh Whut'en Indian Band	
2003 Rates By-law Amending By-law	118
Neskonlith Indian Band	
2003 Rates By-law	120
Osoyoos Indian Band	
Tax Rates By-law No. 001, 2003.....	122
Pavilion Indian Band	
Rates By-law 2003-T05.....	124
Seabird Island Indian Band	
Rates By-law 2003-1	126
Skeetchestn Indian Band	
Annual Tax Rates By-law No. 8, 2003.....	128
Skowkale First Nation	
2003 Rates By-law	150
Exemption By-law 1-2003	152
Skuppah Indian Band	
2003 Rates By-law	153
Sliammon First Nation	
2003 Annual Tax Rates By-law	155
Property Tax Expenditure By-law	157
Snuneymuxw First Nation	
2003 Taxation Rates By-law.....	164
Soda Creek Indian Band	
2003 Rates By-law	166
Songhees First Nation	
2003 Rates By-law No. 2003-02	168
Property Tax Expenditure By-law	170
Squamish Indian Band	
Annual Tax Rates By-law No.1, 2003.....	178
St. Mary's Indian Band	
Rates By-law No. 2003-YR11	183
T'it'q'et First Nation	
2003 Rates By-law	184
Tl'azt'en Nation	
2003 Expenditure By-law	186
2003 Rates By-law	187

Tobacco Plains Indian Band	
2003 Rates By-law	189
Tsawwassen First Nation	
2003 Rates By-law	191
Tsleil-Waututh First Nation	
2003 Rates By-law	193
Tzeachten First Nation	
Rates By-law No. 2003.....	195
Upper Similkameen Indian Band	
2003 Rates By-law	197
Westbank First Nation	
2003 Expenditure By-law Annual Budget.....	199
2003 Tax Rate Schedule Amending By-law	201
Design and Mapping By-law No. 03-TX-01	203
SASKATCHEWAN	
Carry the Kettle First Nation	
2003 Tax Rates By-law.....	206
Ocean Man First Nation	
2003 Rates By-law	207
White Bear First Nations	
2003 Tax Rates By-law.....	209
Financial Administration By-law.....	212
Whitecap Dakota First Nation	
2003 Rates By-law	237
Subject Index of By-laws.....	239
Table of By-laws and Codes	243

**ALEXIS FIRST NATION
2003 TAX RATES BY-LAW**

[Effective May 13, 2003]

WHEREAS the Alexis First Nation and Council met at a duly convened meeting on Tuesday, April 1, 2003;

AND WHEREAS pursuant to the *Indian Act* and their inherent right to self-government is empowered to act on behalf of the First Nation;

AND WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interest in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of [or] ancillary to such purpose;

AND WHEREAS the Chief and Council of the Alexis First Nation enacted the *Alexis First Nation Property Tax By-law* on July 27, 1999;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular 83(1) for the purpose of establishing annual rate of taxation.

1. This by-law may be cited for all purposes as the *Alexis First Nation 2003 Tax Rates By-law*.

2. Pursuant to section 5 of the *Alexis First Nation Property Tax By-law*, the rate of tax applied against each \$1000.00 of the assessed value of property for the 2003 tax year shall be:

In Reserve No. 133:

- (a) For machinery and equipment 1.65%
- (b) For property other than machinery and equipment 2.30%

In Reserve No. 232:

- (a) For property other than machinery and equipment 1.34%

COUNCIL HEREBY ENACTS THIS BY-LAW at a duly convened meeting held on Tuesday, April 1, 2003.

[Roderick Alexis]

Chief

[Barb Paul]

Councillor

[Darwin Alexis]

Councillor

[Doris Aginas]

Councillor

[Lois Kootenay]

Councillor

[Sandy W. Alexis]

Councillor

**O'CHIESE FIRST NATION
2003 TAX RATES BY-LAW**

[Effective September 30, 2003]

WHEREAS the Chief and Council have been elected and as such empowered by the membership of this Nation to provide Governance over the lands and People of the O'Chiese First Nation Indian Reserve #203 through the provision of Peace, Order and Good Government in the best interests of all Band Members;

AND WHEREAS the Chief and Council of the O'Chiese First Nation have come together at a duly convened, regularly scheduled Band Council Meeting;

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the O'Chiese First Nation enacted the *O'Chiese Property Assessment and Taxation By-law* on October 5, 1998;

NOW BE IT THEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *O'Chiese First Nation 2003 Tax Rates By-law*.

2. Pursuant to section 11 of the *O'Chiese Property Assessment and Taxation By-law*, the rate of tax applied against each \$1,000 of the assessed value of property shall be 1.45%.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held June 2, 2003.

All books and records will be maintained in accordance with standard acceptable accounting practices. Band accounts, books and records shall be open and available at reasonable times to all interested parties. The O'Chiese First Nation shall cause to be completed an annual audit to be conducted by an independent accredited financial institution and such shall be completed not later than 121 days, following each fiscal year end.

Quorum: 4

[Darren Whitford]

Chief Darren Whitford

Councillor Cedric Whitford

[Brandon Strawberry]

Councillor Brandon Strawberry

Councillor Leslie Yellowface

[Roy Bremner]

Councillor Roy Bremner

[Robert Strawberry]

Councillor Robert Strawberry

[Barry Saulteaux]

Councillor Barry Saulteaux

**STONEY FIRST NATION
2003 TAX RATES BY-LAW**

[Effective May 13, 2003]

WHEREAS the Stoney Tribal Council is empowered to act for and on behalf of the people of the Bears paw, Chiniki and Wesley Bands; and

WHEREAS the Stoney Tribal Council has met in quorum at a duly convened meeting on the 26th day of March, 2003; and

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose; and

WHEREAS the Council of the Stoney First Nation enacted the *Stoney Property Tax By-law* on July 9, 1992;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Stoney First Nation 2003 Tax Rates By-law*.

2. Pursuant to section 11 of the *Stoney Property Tax By-law*, the rate of tax applied against each \$1,000.00 of the assessed value of property shall be:

- (a) for property other than machinery and equipment or residential 1.38%
- (b) for machinery and equipment 0.68%
- (c) for residential property 0.97%

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held March 26, 2003.

Quorum: Nine (9)

[Darcy Dixon]

Chief Darcy Dixon

[Aaron Young]

Chief Aaron Young

[Ernest Wesley]

Chief Ernest Wesley

[Tom Dixon]

Councillor Tom Dixon

[Tater House]

Councillor Tater House

[Henry Holloway]

Councillor Henry Holloway

Councillor Keith Lefthand

[Rufus Twoyoungmen]

Councillor Rufus Twoyoungmen

[Gerald Kaquitts]

Councillor Gerald Kaquitts

[Frank Crawler]

Councillor Frank Crawler

[Rod Hunter]

Councillor Rod Hunter

[Clifford Poucette]

Councillor Clifford Poucette

[Homer Holloway]

Councillor Homer Holloway

[Gordon Wildman]

Councillor Gordon Wildman

Councillor Robert Crawler

**ADAMS LAKE INDIAN BAND
2003 TAX RATES BY-LAW
BY-LAW NO. 2003-001**

[Effective July 14, 2003]

WHEREAS the Chief and Council of the Adams Lake Indian Band deems it advisable and in the best interests of the band to engage in the taxation for local purposes of land, or interests in land including rights to occupy, possess or use land in the reserve; and

WHEREAS the Chief and Council of the Adams Lake Indian Band passed the *Adams Lake Indian Band Property Assessment By-law PR-95-01* and *Taxation By-law PR-95-02* on the 25th day of December, 1995 and it was approved by the Minister on the 8th day of May, 1996;

NOW THEREFORE BE IT HEREBY RESOLVED THAT the following by-law be and is hereby enacted for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Adams Lake Indian Band 2003 Rates By-law*.
2. Pursuant to section 18.1(3) of the *Adams Lake Indian Band Property Taxation By-law PR-95-02*, the Chief and Council shall impose and levy the tax rate.
3. Pursuant to section 18.1(4) of the *Adams Lake Indian Band Property Taxation By-law PR-95-02*, a by-law enacted pursuant to subsection (3) shall include a schedule.

THIS BY-LAW IS HEREBY ENACTED by the Chief and Council of the Adams Lake Indian Band at a duly convened meeting held on the 3rd day of June, 2003 at the Adams Lake Indian Band Administration Office, Chase, British Columbia.

[Ronnie Jules]

Chief Ronnie Jules

[Joyce Kenoras]

Councillor Joyce Kenoras

[Diane Jules]

Councillor Diane Jules

[Gina Johnny]

Councillor Gina Johnny

[Joe Michel]

Councillor Joe Michel

[Charlie Andrew]

Councillor Charlie Andrew

ADAMS LAKE INDIAN BAND

2003 TAX RATE SCHEDULE

BY-LAW NO. 2003-001

SCHEDULE "II"

PROPERTY CLASSES WITHIN EACH TAXATION DISTRICT

(SECTION 18.1)

Column 1 Name of Taxation District	Column 2 Named Reserves Comprising Taxation District	Column 3 Property Classes	Column 4 Tax Rate for the Taxation Year	
			I.R.#1-I.R.#5	I.R.#6-I.R.#7
Taxation District Adams Lake Indian Band	The whole of the reserve lands of the Adams Lake Indian Band	1. Residential	11.4649	<i>12.5243</i>
		2. Utilities	61.0322	<i>56.5570</i>
		3. Unmanaged Forest Land	39.2600	<i>11.8800</i>
	I.R. #1 to I.R. #5 (shown in bold) <i>I.R. #6 and I.R. #7 (shown in italic)</i>	4. Major Industry	35.4700	<i>60.0051</i>
		5. Light Industry	37.5994	<i>40.2180</i>
		6. Business/Other	24.9537	<i>28.9351</i>
		7. Managed Forest Land	26.2100	<i>6.0100</i>
		8. Recreational/ Non-Profit	16.0562	<i>13.4215</i>
		9. Farm	17.4327	<i>18.0477</i>

Note: Special areas include 12 (twelve) properties on Switsemalph Indian Reserve No. 7, which receive local services such as the wharf from the District of Salmon Arm. These rates are applicable to only the following roll numbers:

50-83-001-05053.000	50-83-001-05059.105	50-83-001-05059.116
50-83-001-05059.200	50-83-001-05057.000	50-83-001-05059.110
50-83-001-05059.120	50-83-001-05059.300	50-83-001-05057.010
50-83-001-05059.115	50-83-001-05059.125	50-83-001-05057.005

**ASHCROFT INDIAN BAND
2003 PROPERTY RATES BY-LAW**

[Effective September 15, 2003]

WHEREAS:

In 1993, the *Ashcroft Indian Band Assessment By-law*, and the *Taxation By-law*, were passed pursuant to Section 83 of the *Indian Act*, and were approved by the Minister of Indian Affairs and Northern Development in 1993;

AND WHEREAS:

It is necessary to adopt a further by-law for the purposes of implementing the Ashcroft Indian Band's taxation system;

BE IT HEREBY RESOLVED:

That the Chief and Council of the Ashcroft Indian Band enacts the following By-law pursuant to the *Indian Act*, and in particular Section 83(1)(a), (a.1), and (g) of the *Indian Act*.

SHORT TITLE

This by-law may be cited as the *2003 Property Rates By-law*.

Pursuant to the *Ashcroft Indian Band Property Taxation By-law* the tax rates for each class of property shall be in accordance with Schedule "A" which is attached to and forms part of this by-law.

APPROVED BY CHIEF AND COUNCIL at a duly convened meeting of the Council of the Ashcroft Indian Band held at the Ashcroft Indian Band Administration Office, Ashcroft, British Columbia this [24th] day of [July] , 2003.

A quorum of Band Council consists of [2] Councillors.

Moved by: [Leonard Quiring] Seconded by: [Bert Kirkpatrick]

[Leonard Quiring]

Chief

[Bert Kirkpatrick]

Councillor

[Robert Wilson]

Councillor

SCHEDULE "A"

Rate of tax applied against each \$1,000.00 of Net Taxable Value of Property

Class of Property	Tax Rate
1. Residential	13.2630
2. Utilities	46.6302
3. Unmanaged Forest Land	42.08
4. Major Industry	41.63
5. Light Industry	35.3568
6. Business and Other	32.8702
7. Managed Forest Land	13.61
8. Recreational/Non-Profit Organization	13.5490
9. Farm	16.1490

**BONAPARTE INDIAN BAND
ANNUAL TAX RATES BY-LAW NO. 14, 2003**

[Effective July 14, 2003]

WHEREAS pursuant to section 11 of the *Bonaparte Indian Band Property Tax By-law* it is necessary to establish each year a by-law and tax rates for each separate property class within each reserve;

NOW THEREFORE the Band Council of the Bonaparte Indian Band enacts as follows:

1. Schedule "A": annexed hereto is hereby declared an integral part of this by-law.

2. The classes of property for the purposes of this by-law are established hereby as set out in the Prescribed Classes of Property Regulation, B.C. Regulation 438/81, made pursuant to the *Assessment Act* (B.C.), and in force for 2003.

3. Taxes shall be levied by applying the rate of tax against each \$1,000.00 of assessed value found in the assessment roll produced in accordance with the provisions of the *Bonaparte Property Tax By-law*.

4. For the purpose of section 11 of the *Bonaparte Property Tax By-law* there are hereby established, imposed and levied for the taxation year 2003 the following tax rates, namely for each separate property class within each named reserve the tax rate set out in column 3 of Schedule "A" beside the property class set out in column 2 of Schedule "A", which is attached to and forms part of this By-law.

5. On or before June 15 in each fiscal year, the Tax Administrator shall prepare and table with Council a draft annual tax budget for the then fiscal year and the annual property tax budget will be attached as Schedule "B" to and form part of this By-law.

6. This by-law shall come into force and become effective immediately upon approval by the Minister of Indian Affairs and Northern Development.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Bonaparte Indian Band held at the Band Hall, Bonaparte I.R.#3, P.O. Box 669, Cache Creek, B.C. V0K 1H0, this 2nd day of June, 2003.

A quorum of Band Council consists of 5 Councillors.

[Mike Retasket]

Chief Mike Retasket

[Tom Basil]

Councillor Tom Basil

[Randy Porter]

Councillor Randy Porter

[Dave Antoine]

Councillor Dave Antoine

[Sandra Gaspard]

Councillor Sandra Gaspard

[Gerald Etienne]

Councillor Gerald Etienne

[Valerie Morgan]

Councillor Valerie Morgan

[Richard Billy]

Councillor Richard Billy

SCHEDULE “A”

2003

Column 1	Column 2	Column 3
Named Reserve	Property Class	Tax Rate for the Taxation Year (per \$1,000 of assessed value)
Upper Hat Creek I.R.#1	1. Residential	10.608
Upper Hat Creek I.R.#2	2. Utilities	34.326
Bonaparte I.R.#3	3. Unmanaged Forest Land	28.339
Loon Lake I.R. #4	4. Major Industry	44.266
Mauvais Rocher I.R.#5	5. Light Industry	41.396
Grasslands I.R.#7	6. Business & Other	19.326
	7. Managed Forest Land	16.738
	8. Recreation	10.015
	9. Farm	21.582

BURNS LAKE INDIAN BAND
2003 RATES BY-LAW
BY-LAW NO. 2003-02

[Effective June 11, 2003]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Burns Lake Indian Band has duly and properly enacted the *Burns Lake Indian Band Property Assessment and Taxation By-laws*;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Burns Lake Indian Band 2003 Rates By-law No. 2003-02*.

2. Pursuant to Section 18.1 of the *Burns Lake Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2003 Burns Lake Indian Band Rates By-law No. 2003-02*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [26th] day of May, 2003.

[Robert Charlie]

Chief

[Ryan Tibbetts]

Councillor

SCHEDULE "A"

The Council of the Burns Lake Indian Band hereby adopts the following taxation rates for the 2003 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 18.1 of the <i>Burns Lake Indian Band Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Burns Lake Indian Band Property Assessment By-law</i> .
Class 1 - Residential	0
Class 2 - Utilities	111.5686
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	68.6576
Class 5 - Light Industry	0
Class 6 - Business and Other	32.6123
Class 7 - Managed Forest Land	0
Class 8 - Recreation/Non-Profit Organization	0
Class 9 - Farm	0

BURNS LAKE INDIAN BAND
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2003-01

[Effective June 11, 2003]

WHEREAS:

The *Property Assessment and Taxation By-laws* were made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, for the purpose of taxation for local purposes of land, or interests in land, in the “reserve” (as defined in the *Property Assessment and Taxation By-law*), including rights to occupy, possess or use land in the “reserve”;

Subsection 83(2) of the *Indian Act* provides that an expenditure made out of moneys raised pursuant to subsection 83(1) of the *Indian Act* must be made under the authority of a by-law of the council of the band;

Section 12 of the *Property Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, this *Taxation Expenditure By-law* is hereby enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

SHORT TITLE

1. This by-law may be cited for all purposes as the *Property Tax Expenditure By-law*.

DEFINITIONS

2. In this by-law, including without limiting the generality of the foregoing in the recitals and this section,

“annual property tax budget” means a budget that includes and identifies in a general way projected tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

“band” means the Burns Lake Indian Band;

“band council resolution” means a motion passed and approved at a meeting of council pursuant to the consent of a majority of the quorum of the councillors of the band;

“community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or council on behalf of the band and used for community services or general government services, including, without limiting the generality of the foregoing, band administration offices, band public works yards, cemeteries, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with reserve lands appurtenant thereto;

“community services” includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or council on behalf of the band and of benefit to any residents of reserve (whether in common with any non-residents of reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;

“council” means the council of the Burns Lake Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the band members from time to time;

“fiscal year” means January 1 of a calendar year through December 31 of the same calendar year;

“general government services” includes, without limitation, government and administrative programs, services and operations of the band or council on behalf of the band including, without limiting the generality of the foregoing, the operations of council and the development, preparation, enforcement and administration of council or band policies, by-laws and programs and the administration and operation of departments of the band;

“Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the minister;

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under section 12 of the *Property Taxation By-law*;

“property assessment by-law” means the *Burns Lake Indian Band Property Assessment By-law* approved and passed by the council and approved by the Minister, as amended from time to time;

“property taxation by-law” means the *Burns Lake Indian Band Property Taxation By-law* approved and passed by the council and approved by the Minister, as amended from time to time;

“property tax revenue” includes all taxes and other moneys raised under the *Property Assessment and Taxation By-laws*, including without limiting the generality of the foregoing all interest earned thereon and other accumulations thereto from time to time;

“public works” includes:

(a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating:

(i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls;

(ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within reserve, including without limiting the generality of the foregoing all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;

(v) sewerage treatment and water treatment works, facilities and plants;

(vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and

(vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi),

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated reserve lands; and

(c) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials;

“reserve” means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the band, whether they be designated lands or conditionally surrendered lands or otherwise and special reserves being lands that have been set apart for the use and benefit of the Burns Lake Indian Band and legal title thereto is not vested in Her Majesty within the meaning of section 36 of the *Indian Act*;

“surveyor of taxes” means the surveyor of taxes appointed by council under the *Burns Lake Indian Band Property Assessment and Taxation By-laws*;

“taxation expenditure by-law” means this *Taxation Expenditure By-law*;

“utility services” includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

4.(1) This by-law authorizes the expenditure of property tax revenue by council on behalf of the band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this by-law authorizes the expenditure of property tax revenue by council on behalf of the band on community works, community services, general government services, permitted property taxation by-law expenditures, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

5.(1) On or before October 31 in each fiscal year, the surveyor of taxes shall prepare and table with council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavour to consider such budget and resolution on or before December 15 of the same fiscal year.

(2) An annual property tax budget may, but is not required to, be in the form of that draft annual property tax budget attached as Schedule “A” to this by-law.

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this by-law shall be made pursuant to an annual property tax budget that has been approved by band council resolution.

(4) For greater certainty:

(a) band council may at any time and from time to time amend any annual property tax budget and any band council resolution approving an annual property tax budget; and

(b) nothing in this by-law shall have the effect of amending section 12 of the *Property Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

6.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the band and be invested until required to be expended pursuant to an annual property tax budget that has been approved by band council resolution.

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual property tax budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the band and be invested until required for such expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

7. The surveyor of taxes shall administer this by-law.

BY-LAW REMEDIAL

8. This by-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

9.(1) Headings form no part of this by-law but shall be construed as being inserted for convenience of reference only.

(2) A finding by a court of competent jurisdiction that a section or provision of this by-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this by-law or this by-law as a whole.

(3) Where a provision in this by-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this by-law words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

10. This by-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [26th] day of May, 2003.

[Robert Charlie]

Chief

[Ryan Tibbetts]

Councillor

SCHEDULE "A"

2003 Property Tax Budget Burns Lake Indian Band

GENERAL GOVERNMENT SERVICES

Tax Appeals	\$2,400.00
ADMIN COST/HYDRO PHONE, ETC	\$24,000.00
Supplies	\$1,200.00
Council Honourariums	<u>\$7,200.00</u>
<i>General Government Services Expenditure Total</i>	<u>\$34,800.00</u>

PROTECTIVE SERVICES

Animal/Pest Control	\$1,200.00
Fire Protection	\$24,000.00
Emergency Measures	<u>\$1,200.00</u>
<i>Protective Services Expenditure Total</i>	<u>\$26,400.00</u>

TRANSPORTATION SERVICES

Street Lights	<u>\$2,200.00</u>
<i>Transportation Services Expenditure Total</i>	<u>\$2,200.00</u>

Community Development Services

Engineering	\$18,000.00
Planning	<u>\$24,000.00</u>
<i>Community Development Services Expenditure Total</i>	<u>\$42,000.00</u>

ENVIRONMENTAL HEALTH SERVICES

Water	\$6,000.00
Refuse	\$9,000.00
Sewer	<u>\$3,000.00</u>
<i>Environmental Health Services Expenditure Total</i>	<u>\$18,000.00</u>

FISCAL SERVICES

Contribution to Reserve Funds	\$10,000.00
Debt Charges	<u>\$118,000.00</u>
<i>Fiscal Services Expenditure Total</i>	<u>\$128,000.00</u>

TAXES FOR OTHER GOVERNMENTS

Assessment Authority	\$7,000.00
<i>Taxes for Other Governments Expenditure Total</i>	<u>\$7,000.00</u>
<i>2003 Property Tax Budget Total</i>	<u><u>\$258,400.00</u></u>

CAMPBELL RIVER FIRST NATION
2003 RATES BY-LAW
BY-LAW NO. 2

[Effective June 9, 2003]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Campbell River First Nation (also known as the Campbell River Indian Band) enacted the *Campbell River First Nation Property Assessment and Taxation By-law* on June 11, 2002;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Campbell River First Nation 2003 Rates By-law*.

2. Pursuant to Section 11 of the *Campbell River First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2003 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [22nd] day of [May] , 2003.

[Aubrey Roberts]

Chief

[Tony Roberts, Jr.]

Councillor

[Laverne Puglas]

Councillor

SCHEDULE "A"

The Council of the Campbell River First Nation hereby adopts the following taxation rates for the 2003 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 11 of the <i>Campbell River First Nation Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	11.6405
Class 2 - Utilities	34.9212
Class 3 - Unmanaged Forest Land	
Class 4 - Major Industry	75.0018
Class 5 - Light Industry	28.8931
Class 6 - Business and Other	28.4987
Class 7 - Managed Forest Land	23.4248
Class 8 - Recreation/Non-Profit Organization	10.7970
Class 9 - Farm	13.3495

Note: Number and types of property classes may vary across jurisdictions.

CAMPBELL RIVER INDIAN BAND
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 3

[Effective August 26, 2003]

WHEREAS the *Property Assessment and Taxation By-law* was made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, for the purpose of taxation for local purposes of land, or interests in land, in the Reserve (as defined in the *Property Assessment and Taxation By-law*), including rights to occupy, possess or use land in the Reserve;

AND WHEREAS subsection 83(2) of the *Indian Act* provides that an expenditure made out of moneys raised pursuant to subsection 83(1) of the *Indian Act* must be made under the authority of a by-law of the council of the band;

AND WHEREAS section 56 of the *Property Assessment and Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

SHORT TITLE

1. This By-law may be cited for all purposes as the *Property Tax Expenditure By-law*.

INTERPRETATION

2. In this By-law, including without limiting the generality of the foregoing in the recitals and this section,

“annual property tax budget” means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

“Band” means the Campbell River Indian Band;

“band council resolution” means a motion passed and approved at a meeting of Council pursuant to the consent of a majority of the quorum of the Councillors of the Band;

“community services” includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and of benefit to any residents of Reserve (whether in common with any non-residents of Reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;

“community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and used for community services or general government services, including, without limiting the generality of the foregoing, Band administration offices, Band public works yards, cemeteries, longhouses, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with Reserve lands appurtenant thereto;

“Council” means the Council of the Campbell River Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

“fiscal year” means April 1 of a calendar year through March 31 of the following calendar year;

“general government services” includes, without limitation, government and administrative programs, services and operations of the Band or Council on behalf of the Band including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Band policies, by-laws and programs and the administration and operation of departments of the Band;

“Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the Minister;

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under section 56 of the *Property Assessment and Taxation By-law*;

“*Property Assessment and Taxation By-law*” means the *Campbell River Indian Band Property Taxation By-law* approved and passed by the Council on the 11th day of June, 2002 and approved by the Minister on the 27th day of November, 2002, as amended from time to time;

“property tax revenue” includes all taxes and other moneys raised under the *Property Assessment and Taxation By-law*, including without limiting the generality of the foregoing all interest earned thereon and other accumulations thereto from time to time;

“public works” includes:

- (a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating
 - (i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls;
 - (ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within Reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;
 - (iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within Reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;
 - (iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;
 - (v) sewage treatment and water treatment works, facilities and plants;
 - (vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and
 - (vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraph (i) through (vi),

together with Reserve lands appurtenant thereto;

- (b) remediating environmentally contaminated Reserve lands; and
- (c) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials;

“Reserve” means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the Band, whether they be designated lands or conditionally surrendered lands or otherwise;

“Surveyor of Taxes” means the Surveyor of Taxes appointed by Council under the *Campbell River Property Assessment and Taxation By-law*;

“taxation expenditure by-law” means the *Taxation Expenditure By-law* referred to in section 2;

“utility services” includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

3.(1) This By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band on community works, community services, general government services, permitted property taxation by-law expenditures, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before July 31 in each fiscal year, the Surveyor of Taxes shall prepare and table with Council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavour to consider such budget and resolution on or before August 31 of the same fiscal year.

(2) An annual property tax budget may, but is not required to, be in the form of that draft annual property tax budget attached as Schedule “A” to this By-law.

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this By-law shall be made pursuant to an annual property tax budget that has been approved by band council resolution.

(4) For greater certainty

(a) Band Council may at any time and from time to time amend any annual property tax budget and any band council resolution approving an annual property tax budget; and

(b) nothing in this By-law shall have the effect of amending section 56 of the *Property Assessment and Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

5.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the Band and be invested until required to be

expended pursuant to an annual property tax budget that has been approved by band council resolution.

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditures during that fiscal year pursuant to an annual property tax budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the Band and be invested until required for such expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

6. The Surveyor of Taxes shall administer this By-law.

BY-LAW REMEDIAL

7. This By-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

8.(1) Headings form no part of this By-law but shall be construed as being inserted for convenience of reference only.

(2) A finding by a court of competent jurisdiction that a section or provision of this By-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this By-law or this By-law as a whole.

(3) Where a provision in this By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this By-law words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

9. This By-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 26th day of June, 2003.

A quorum of Council consists of four (4) members of Council.

[Aubrey Roberts]

Chief

[Robert Pollard]

Councillor

[Josh Duncan]

Councillor

[Laverne Puglas]

Councillor

[Tony Roberts, Jr.]

Councillor

SCHEDULE "A"

2003 Annual Property Tax Budget

REVENUES

Property Tax Levies, Interests & Penalties for Current Fiscal Year	\$ 802,260.25
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Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$ _____
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TOTAL REVENUES

Community Development	\$ 43,000.00
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Environmental Health Services	\$ 22,000.00
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Fiscal Services	\$ 33,272.06
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General Government Services	\$ 460,638.26
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Protective Services	\$ _____
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Recreation and Cultural Services	\$ 79,478.68
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Taxes for Other Governments	\$ 14,872.19
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Transportation	\$ _____
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Utility Services	\$ _____
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Other Expenditures	\$ 138,844.00
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– Permitted Property Assessment and Taxation By-law Expenditures	\$ _____
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– Municipal Service Agreements	\$ _____
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TOTAL EXPENDITURES	\$ 802,260.25
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BALANCE	\$ <u><u>0</u></u>
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**CHAWATHIL FIRST NATIONS
2003 RATES BY-LAW
BY-LAW NO. 2003 - T01**

[Effective June 9, 2003]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act* the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Chawathil First Nations, (also known as the Hope Indian Band) enacted the *Chawathil First Nation Property Assessment and Taxation By-law* on December 20, 1994;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Chawathil First Nations 2003 Rates By-law*.

2. Pursuant to section 30 of the *Chawathil First Nations Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2003 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 15th day of May, 2003.

[Ronald John]

Chief

[Donald Peters]

Councillor

[Ronald Charlie, Sr.]

Councillor

[Peter John]

Councillor

[Ruth Peters]

Councillor

SCHEDULE "A"

The Council of the Chawathil First Nations hereby adopts the following taxation rates for the 2003 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and section 152 and 156 of the <i>Chawathil First Nations Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the <i>Chawathil First Nation Property Assessment and Taxation By-law</i> .
Class 2 - Utilities	0.0642198
Class 6 - Business and Other	0.0254756

Number and types of property classes may vary across jurisdictions.

**COLDWATER INDIAN BAND
2003 TAX RATES BY-LAW**

[Effective August 26, 2003]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S., 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Coldwater Indian Band enacted the *Coldwater Indian Band Property Assessment and Taxation By-law* on May 20, 1997;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Coldwater Indian Band 2003 Tax Rates By-law*.

2. Pursuant to section 11 of the *Coldwater Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms an integral part of the *2003 Tax Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Coldwater Indian Band Council at a duly convened meeting held on the 16th day of June, 2003.

A quorum of Council consists of (4) members of Council.

[F. Gordon Antoine]
Chief F. Gordon Antoine

Councillor Harold Aljam

[Jerry Voght]
Councillor Jerry Voght

[Laura Antoine]
Councillor Laura Antoine

Councillor Harry Spahan

[Roseanne Spahan]
Councillor Roseanne Spahan

[Dennis Saddleman]
Councillor Dennis Saddleman

SCHEDULE "A"

The Council of the Coldwater Indian Band hereby adopts the following taxation rates for the 2003 taxation year for the following classes of property.

COLUMN 1	COLUMN 2		
Class of Property as prescribed under Schedule II and section 11 of the <i>Coldwater Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the <i>Coldwater Property Assessment and Taxation By-law</i> .		
	Local Purposes	B.C. Assessment Authority Levy	Total of all Tax Rates
Class 1 - Residential	8.6849	0.1159	8.8008
Class 2 - Utilities	26.7947	0.5947	27.3894
Class 3 - Unmanaged Forest Land	25.180	0.7383	25.9183
Class 4 - Major Industry	24.4327	.5947	24.9724
Class 5 - Light Industry	20.9777	0.3245	21.3022
Class 6 - Business and Other	18.916	0.3245	19.2405
Class 7 - Managed Forest Land	9.3101	0.3691	9.6792
Class 8 - Recreational Property/ Non-Profit Organization	8.3700	0.1159	8.4859
Class 9 - Farm	9.4700	0.1159	9.5859

COOK'S FERRY INDIAN BAND
2003 RATES BY-LAW
BY-LAW NO. 2003-TX01

[Effective August 29, 2003]

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interest in land, including the rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the council of the Cook's Ferry Indian Band enacted the *Cook's Ferry Indian Band Taxation and Assessment By-law* on June 23, 1993;

NOW BE IT HEREBY RESOLVED that pursuant to Section 24 of the *Cook's Ferry Indian Band Taxation By-law*:

1. The rates for each class of property (1 through 9) shall be in accordance with Schedule "A", which is attached and forms part of the *2003 Rates By-law*.
2. The rates for railways (Class 10) shall be in accordance with Schedule "A", which is attached and forms part of the *2003 Rates By-law* pursuant to the *Property Assessment and Taxation Railway Right of Way Regulations*, SOR/201-493.
3. This by-law may be cited for all purposes as the *Cook's Ferry Indian Band 2003 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Cook's Ferry Indian Band at a duly convened meeting held on the [23rd] day of [June] , 2003.

[David Walkem]
Chief David Walkem

[Pearl Hewitt]
Councillor Pearl Hewitt

[Brian Yamelst]
Councillor Brian Yamelst

[David Anderson Sr.]
Councillor David Anderson Sr.

SCHEDULE "A"

The council of the Cook's Ferry Indian Band hereby adopts the following taxation rates for the 2003 taxation year for the following classes of property.

	CLASS 1	CLASS 2	CLASS 3	CLASS 4	CLASS 5	CLASS 6	CLASS 7	CLASS 8	CLASS 9	CLASS 10
SCHOOL	5.8461	15.0000	12.0000	12.5000	9.9000	9.9000	2.3000	4.5000	6.8000	13.6500
PROV. RURAL	1.0400	4.2000	4.5000	4.5000	3.7000	3.7000	0.5000	1.7000	0.5000	2.3100
LOCAL: 0										
THOMPSON HOSP.	0.2367	0.8283	0.9466	0.8046	0.8046	0.5798	0.7100	0.2367	0.2367	0.4556
THOMPSON NICOLA HOSP.	0.1145	0.4007	0.4579	0.3892	0.3892	0.2805	0.3434	0.1145	0.1145	0.2204
BC ASSESSMENT	0.1245	0.6259	0.7931	0.6727	0.3486	0.3486	0.3966	0.1394	0.1693	0.3442
MUN. FINANCE										
AUTH.	0.0003	0.0005	0.0010	0.0005	0.0005	0.0002	0.0008	0.0002	0.0002	0.0003
EA T' TNRD	1.6196	5.6686	6.4784	5.5066	5.5066	3.9680	4.8588	1.6196	1.6196	3.1177
SPENCES BR. TV										
REBROADCASTING	0.5698	1.9943	2.2792	1.9373	1.9373	1.3960	1.7094	0.5698	0.5698	
TOTAL	9.5515	28.7183	27.4562	26.3109	22.5868	20.1731	10.8190	8.8802	10.0101	20.0982
Class Name	Residential	Utilities	Unmanaged Forest Land	Major Industry	Light Industry	Business/Other	Managed Forest Land	Recreational Property/Non-Profit Organization	Farm	Prescribed Railway Rights of Way

Note: Class 10 – The rate established for this particular class of property is set as required, pursuant to and in accordance with the *Property Assessment and Taxation (Railway Right of Way) Regulations*, SOR/2001-493 as published in the *Canada Gazette*, Part II, Vol. 135, No. 24, November 21, 2001.65

COOK'S FERRY INDIAN BAND
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2002-TX02

[Effective August 29, 2003]

WHEREAS the *Assessment By-law* and *Taxation By-law* were made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, for the purpose of establishing by by-law, a system on the reserve lands of the Cook's Ferry Indian Band for the taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in the "reserve" (as defined in the *Taxation By-law*);

Subsection 83(2) of the *Indian Act* provides that an expenditure made out of moneys raised pursuant to subsection 83(1) of the *Indian Act* must be under the authority of a by-law of the council of the band;

Section 67(5) of the *Taxation By-law* authorizes the making of certain expenditures out of property tax revenue from time to time;

Council wishes to authorize expenditures (in addition to those authorized under section 67(5) of the *Taxation By-law*) to be made out of property tax revenue from time to time in this by-law.

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

SHORT TITLE

1. This By-law may be cited for all purposes as the *Taxation Expenditure By-law*.

DEFINITIONS

2. In this By-law, including, without limiting the generality of the foregoing in the recitals and this section,

"annual property tax budget" means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

"assessment by-law" means the *Cook's Ferry Indian Band Assessment By-law* approved and passed by the Council on September 25, 1992, and as amended from time to time;

“Band” means the Cook’s Ferry Indian Band;

“band council resolution” means a motion passed and approved at a meeting of Council pursuant to the consent of a majority of the quorum of the Councillors of the Band;

“community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and used for community services or general government services, including, without limiting the generality of the foregoing, Band administration offices, Band public works yard, cemeteries, longhouses, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with Reserve lands appurtenant thereto;

“community services” includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and of benefit to any residents of Reserve (whether in common with any non-residents of Reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;

“Council” mean the Council of the Cook’s Ferry Indian Band, as elected by the Band members from time to time pursuant to the election regulations of the Band;

“fiscal year” means April 1 of a calendar year through March 31 of the following calendar year;

“general government services” includes, without limitation, government and administrative programs, services and operations of the Band or Council on behalf of the Band including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Band policies, by-laws and programs and the administration and operation of departments of the Band;

“Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the Minister;

“permitted taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under section 67(5) of the *Taxation By-law*;

“public works” includes:

- (a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating
 - (i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls;
 - (ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;
 - (iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within Reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;
 - (iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;
 - (v) sewage treatment and water treatment works, facilities and plants;
 - (vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and
 - (vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi),

together with reserve lands appurtenant thereto;

- (b) remediating environmentally contaminated Reserve lands; and
- (c) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials;

“Reserve” means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the Band, whether they be designated lands or conditionally surrendered lands or otherwise;

“surveyor of taxes” means the surveyor of taxes appointed by Council under the *Cook's Ferry Taxation By-law*;

“taxation by-law” means the *Cook's Ferry Indian Band Taxation By-law* approved and passed by the Council on September 25, 1992 and as amended from time to time;

“utility services” includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, sewage treatment and water treatment programs, services and operations.

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

3.(1) This By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band on community works, community services, general government services, permitted taxation by-law expenditures, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before June 15 in each fiscal year, the surveyor of taxes shall prepare and table with Council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavour to consider such budget and resolution on or before August 31 of the same fiscal year.

(2) An annual property tax budget may, but is not required to, be in the form of that draft annual property tax budget attached as Schedule “A” to this By-law.

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this By-law shall be made pursuant to an annual property tax budget that has been approved by band council resolution.

(4) For greater certainty

(a) Band Council may at any time and from time to time amend any annual property tax budget and any band council resolution approving an annual property tax budget; and

(b) nothing in this By-law shall have the effect of amending section 67(5) of the *Property Assessment and Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

5.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the Band and be invested until required to be expended pursuant to an annual property tax budget that has been approved by band council resolution.

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual property tax

budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the Band and be invested until required for such expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

6. The surveyor of taxes shall administer this By-law.

BY-LAW REMEDIAL

7. This By-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

8.(1) Headings form no part of this By-law but shall be construed as being inserted for convenience of reference only.

(2) A finding by a court of competent jurisdiction that a section or provision of this By-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this By-law or this By-law as a whole.

(3) Where a provision in this By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this By-law words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

9. This By-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [9th] day of [December] , 2002.

[David Walkem]

Chief

[Pearl Hewitt]

Councillor

[David Anderson, Sr.]

Councillor

[Brian Yamelst]

Councillor

SCHEDULE "A"

2003 Annual Property Tax Budget

Account	Department		Amount
		Revenues	
613	156	Taxation Revenue	\$ 82,638.10
		Total	\$ 82,638.10
		Expenditures	Amount
720	156	Bad Debt	\$ 16,740.64
		Surveyor of Taxes	\$ 5,543.46
		Community Works	\$ 22,000.00
		Public Works	\$ 30,000.00
		Community Services	\$ 5,854.00
725	156	Assessment Roll	\$ 2,500.00
		Total	\$ 82,638.10
		Excess (shortfall) of Revenue over Expenditure	\$

COWICHAN INDIAN BAND
A BY-LAW TO FIX TAX RATE FOR THE YEAR 2003

[Effective September 30, 2003]

WHEREAS:

A. The *Cowichan Indian Band Property Assessment and Taxation By-law* was enacted pursuant to Subsection 83(1) of the *Indian Act* for the purpose of taxation for local purposes of land, or interests in land, in the “reserve” (as defined in the *Property Assessment and Taxation By-law*) including rights to occupy, possess or use land in the “reserve”;

NOW BE IT HEREBY RESOLVED THAT the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular Subsection 83(1) thereof, for the purpose of fixing a tax rate for the year 2003.

SHORT TITLE

1. This by-law may be cited for all purposes as the *Cowichan Indian Band By-law to Fix Tax Rate for the Year 2003*.

TAX RATES

2. The following rates are hereby imposed and levied for the Calendar Year 2003 on the assessed value of land and improvements by property class.

Property Class		Tax Rate Percentage
(a) Utilities	(2)	<u>4.00%</u> per thousand
Light Industry	(5)	<u>2.42%</u> per thousand
Business and Others	(6)	<u>2.42%</u> per thousand
Farm	(9)	<u>1.00%</u> per thousand

PLACE OF TAX PAYMENTS

3. The taxes as levied shall be payable at the office of the Tax Collector at the Cowichan Band Office, 5760 Allenby Road, Duncan, B.C. Mailing address: Cowichan Tribes, 5760 Allenby Road, Duncan, B.C. V9L 5J1.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Cowichan Indian Band held at the Cowichan Indian Band Administration Office, 5760 Allenby Road, this [29th] day of [July], 2003.

A quorum of Council consists of five (5) Band Councillors.

Moved by: [Philomena Alphonse] Seconded by: [Lloyd Bob]

[Lester Joe]

Acting Chief

[Dora Wilson]

Councillor

[Cindy Paige]

Councillor

[Andy Canute]

Councillor

[Lloyd Bob, Sr.]

Councillor

[Arvid Charlie]

Councillor

[Norbert Sylvester]

Councillor

[Ben Joseph]

Councillor

[Diane Daniels]

Councillor

[Philomena Alphonse]

Councillor

**KAMLOOPS INDIAN BAND
2003 BUDGET BY-LAW
BY-LAW NO. 2003-02**

[Effective September 5, 2003]

WHEREAS:

The Kamloops Indian Band passed the *Taxation Expenditure By-law*, duly approved by the Minister of Indian and Northern Affairs Canada, pursuant to Section 83 of the *Indian Act*;

AND WHEREAS:

The Kamloops Indian Band has passed the *Taxation Amendment By-law*, the *Property Rates, Classification and Miscellaneous Amendment By-law*, and various other by-laws related to the assessment and taxation within the reserves, pursuant to Section 83 of the *Indian Act*;

AND WHEREAS:

The *Taxation Expenditure By-law* provides for the Band Council to adopt an annual budget, including the projected revenues and expenditures for the provision of local government services to the assessment area;

NOW THEREFORE BE IT HEREBY RESOLVED:

That the Chief and Council of the Kamloops Indian Band adopts the budget attached as the budget for the fiscal year 2003 and 2004 pursuant to Section 83 of the *Indian Act* as follows:

Region 1	Sun Rivers Lands	Schedule "A"
Region 2	Shuswap Landing Lands	Schedule "B"
Region 3	Charlie Wah Lands	Schedule "C"
Region 4	General KIB, G&M, Silver Sage, and Paul Lake Lands	Schedule "D"

HEREBY AUTHORIZED ON BEHALF of the Kamloops Indian Band at Kamloops Indian Reserve #1 on the [8th] day of July, 2003.

[Bonnie Leonard]

Chief

[Gary Gottfriedson]

Councillor

[Fred Seymour]

Councillor

<u>[Neil Leonard]</u> Councillor	<u>[Evelyn Camille]</u> Councillor
<u>[James V. Thomas]</u> Councillor	<u>[Harry Paul Jr.]</u> Councillor
<u>[Jesse Seymour]</u> Councillor	<u>[Christine Tronson]</u> Councillor

Being the majority of those members of the Council of the Kamloops Indian Band present. There are nine (9) Council members and a quorum of Council is five (5) members.

Number of members of the Council present at the meeting: [9]

SCHEDULE "A"

Region 1
Sun Rivers Lands

REVENUE	\$398,325.00
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EXPENSES	
General Government Services	236,501.00
Protective Services	20,465.00
Environmental Health Services	5,000.00
Fiscal Services	22,758.00
Other Expenditures (Service Agrmt)	109,833.00
Taxes for Other Governments	3,768.00
PROPERTY TAX BUDGET TOTAL	\$398,325.00
SURPLUS/(DEFICIT)	\$ 0.00

SCHEDULE "B"

Region 2

Shuswap Landing Lands

There is no budget for this region applied due to the revocation of designation and relinquishment of leases.

SCHEDULE "C"

Region 3
Charlie Wah Lands

REVENUE	\$34,910.00
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EXPENSES	
General Government Services	22,201.00
Protective Services	380.00
Other Expenditures (Service Agrmt)	11,573.00
Taxes for Other Governments	756.00
PROPERTY TAX BUDGET TOTAL	\$34,910.00
SURPLUS/(DEFICIT)	\$ 0.00

SCHEDULE "D"

Region 4

KIB General Lands

REVENUE	\$1,481,132.00
EXPENSES	
General Government Services	988,683.00
Protective Services	113,560.00
Transportation Services	215,211.00
Recreational and Cultural Services	15,000.00
Community Development Services	66,412.00
Environmental Health Services	15,050.00
Fiscal Services	2,300.00
Other Expenditures	44,916.00
Taxes for Other Governments	20,000.00
PROPERTY TAX BUDGET TOTAL	\$1,481,132.00
SURPLUS/(DEFICIT)	\$ 0.00

SCHEDULE "D"

Region 4
G&M Lands

REVENUE	\$75,438.00
EXPENSES	
General Government Services	25,256.00
Protective Services	17,498.00
Transportation Services	0.00
Fiscal Services	13,826.00
Other Expenditures (Service Agrmt)	17,797.00
Taxes for Other Governments	1,061.00
PROPERTY TAX BUDGET TOTAL	\$75,438.00
SURPLUS/(DEFICIT)	\$ 0.00

SCHEDULE "D"

Region 4
Silver Sage Lands

REVENUE	\$21,893.00
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EXPENSES	
General Government Services	8,486.00
Protective Services	4,447.00
Fiscal Services	3,544.00
Other Expenditures (Service Agrmt)	5,085.00
Taxes for Other Governments	331.00
PROPERTY TAX BUDGET TOTAL	\$21,893.00
SURPLUS/(DEFICIT)	\$ 0.00

SCHEDULE "D"

Region 4
Paul Lake Lands

REVENUE	\$103,398.00
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EXPENSES	
General Government Services	50,948.00
Protective Services	0.00
Fiscal Services	28,826.00
Other Expenditures (Service Agrmt)	21,958.00
Taxes for Other Governments	1,666.00
PROPERTY TAX BUDGET TOTAL	\$103,398.00
SURPLUS/(DEFICIT)	\$ 0.00

**KAMLOOPS INDIAN BAND
2003 RATES BY-LAW
BY-LAW NO. 2003-01**

[Effective September 5, 2003]

WHEREAS:

In 1990, the *Kamloops Indian Band Assessment By-law* was passed pursuant to Section 83 of the *Indian Act*;

AND WHEREAS:

The Kamloops Indian Band has passed the *Taxation Amendment By-law*, the *Property Rates, Classification and Miscellaneous Amendment By-law*, and various other by-laws related to the assessment and taxation within the reserves, pursuant to Section 83 of the *Indian Act*;

NOW THEREFORE BE IT HEREBY RESOLVED:

That the Chief and Council of the Kamloops Indian Band enacts the following By-law pursuant to the *Indian Act*, and in particular Section 83(1), (a), (a.1), and (g) of the *Indian Act*;

SHORT TITLE

- 1. This By-law may be cited as the *2003 Property Rates By-law*.
- 2. Pursuant to Section 7 of the *Kamloops Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with the attachments to and forms part of the By-law.

Region 1	Sun Rivers Lands	Schedule "A"
Region 2	Shuswap Landing Lands	Schedule "B"
Region 3	Charlie Wah Lands	Schedule "C"
Region 4	General KIB, G&M, Silver Sage and Paul Lake Lands	Schedule "D"

HEREBY AUTHORIZED ON BEHALF of the Kamloops Indian Band at Kamloops Indian Reserve #1 on the [8th] day of July, 2003.

[Bonnie Leonard]

Chief

[Gary Gottfriedson]

Councillor

[Fred Seymour]

Councillor

[Neil Leonard]
Councillor

[James V. Thomas]
Councillor

[Evelyn Camille]
Councillor

[Harry Paul Jr.]
Councillor

[Jesse Seymour]
Councillor

[Christine Tronson]
Councillor

Being the majority of those members of the Council of the Kamloops Indian Band present. There are nine (9) Council members and a quorum of Council is five (5) members.

Number of members of the Council present at the meeting: 9

SCHEDULE "A"

Region 1

Sun Rivers Lands

Classes of Prescribed Property		Rates of tax applied against each \$1,000 of Net Taxable Value of Property
Class 1	Residential	14.5157
Class 1.1	Residential Undeveloped	14.5157
Class 2	Utilities	N/A
Class 3	Unmanaged forest land	N/A
Class 4	Major industry	N/A
Class 5	Light industry	N/A
Class 6	Business and other	31.6834
Class 7	Managed forest land	N/A
Class 8	Recreational property/ Non-Profit Organization	14.7493
Class 9	Farm	N/A

SCHEDULE “B”

Region 2

Shuswap Landing Lands

Classes of Prescribed Property

Rates of tax applied against each \$1,000
of Net Taxable Value of Property

There are no rates for this region applied due to the revocation of designation and
relinquishment of leases.

SCHEDULE "C"

Region 3

Charlie Wah Lands

Classes of Prescribed Property	Rates of tax applied against each \$1,000 of Net Taxable Value of Property
Class 1 Residential	7.751
Class 2 Utilities	26.361
Class 3 Unmanaged forest land	N/A
Class 4 Major industry	7.763
Class 5 Light industry	20.148
Class 6 Business and other	18.595
Class 7 Managed forest land	N/A
Class 8 Recreational property/ Non-Profit Organization	9.051
Class 9 Farm	N/A

SCHEDULE "D"

Region 4

General KIB Lands

Classes of Prescribed Property	Rates of tax applied against each \$1,000 of Net Taxable Value of Property
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Class 1 Residential	7.619
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Class 2 Utilities	25.871
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Class 3 Unmanaged forest land	N/A
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Class 4 Major industry	N/A
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Class 5 Light industry	19.776
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Class 6 Business and other	18.251
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Class 7 Managed forest land	N/A
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Class 8 Recreational property/ Non-Profit Organization	8.884
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Class 9 Farm	N/A
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SCHEDULE "D"

Region 4

Paul Lake Lands

Classes of Prescribed Property	Rates of tax applied against each \$1,000 of Net Taxable Value of Property
Class 1 Residential	7.617
Class 2 Utilities	N/A
Class 3 Unmanaged forest land	N/A
Class 4 Major industry	N/A
Class 5 Light industry	N/A
Class 6 Business and other	N/A
Class 7 Managed forest land	N/A
Class 8 Recreational property/ Non-Profit Organization	N/A
Class 9 Farm	7.398

SCHEDULE "D"

Region 4

G&M Lands

Classes of Prescribed Property	Rates of tax applied against each \$1,000 of Net Taxable Value of Property
Class 1 Residential	7.615
Class 1.1 Residential Undeveloped	N/A
Class 2 Utilities	N/A
Class 3 Unmanaged forest land	N/A
Class 4 Major industry	N/A
Class 5 Light industry	N/A
Class 6 Business and other	N/A
Class 7 Managed forest land	N/A
Class 8 Recreational property/ Non-Profit Organization	N/A
Class 9 Farm	N/A

SCHEDULE "D"

Region 4

Silver Sage Lands

Classes of Prescribed Property	Rates of tax applied against each \$1,000 of Net Taxable Value of Property
Class 1 Residential	7.617
Class 1.1 Residential Undeveloped	N/A
Class 2 Utilities	N/A
Class 3 Unmanaged forest land	N/A
Class 4 Major industry	N/A
Class 5 Light industry	N/A
Class 6 Business and other	N/A
Class 7 Managed forest land	N/A
Class 8 Recreational property/ Non-Profit Organization	N/A
Class 9 Farm	N/A

**KWAW KWAW APILT FIRST NATION
RATES BY-LAW NO. 2003**

[Effective August 29, 2003]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Kwaw Kwaw Apilt First Nation (also known as Kwaw Kwaw Apilt Indian Band) enacted the *Kwaw Kwaw Apilt First Nation Property Assessment By-law Amendment 1-1995* and the *Kwaw Kwaw Apilt First Nation Property Taxation By-law Amendment 1-1995* on December 8, 1995;

NOW BE IT HEREBY RESOLVED that the following By-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This By-law may be cited for all purposes as the *Kwaw Kwaw Apilt First Nation Rates By-law No. 2003*.

2. Pursuant to Section 3 of the *Kwaw Kwaw Apilt First Nation Property Assessment By-law Amendment 1-1995*, the tax rates for each class of property shall be in accordance with Schedule “A-1” which is attached, and forms part of the *Kwaw Kwaw Apilt First Nation Rates By-law No. 2003*.

THIS BY-LAW IS HEREBY made and approved at a duly convened meeting of the Chief and Council of the Kwaw Kwaw Apilt First Nation, also known as the Kwaw Kwaw Apilt Indian Band, this [28th] day of [May] , 2003.

[Betty Henry]

Chief Betty Henry

[Gilbert Joe]

Councillor Gilbert Joe

[Don Charlie]

Councillor Don Charlie

[David Joe]

Councillor David Joe

SCHEDULE "A-1"

The Council of the Kwaw Kwaw Apilt First Nation, also known as the Kwaw Kwaw Apilt Indian Band, hereby adopts the following taxation rates for the 2003 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule 5 of the <i>Kwaw Kwaw Apilt First Nation Property Assessment By-law Amendment 1-1995</i> and Section 3 of the <i>Kwaw Kwaw Apilt First Nation Property Taxation By-law Amendment 1-1995</i> .	Rate of Tax applied against each \$1000.00 of the assessed taxable value total of land and improvements for each class of property as set out in the assessment roll for the Kwaw Kwaw Apilt First Nation pursuant to Section 6 of the <i>Kwaw Kwaw Apilt First Nation Property Assessment By-law Amendment 1-1995</i> .

Property Class	Rate
Class 1 - Residential	11.660
Class 2 - Utilities	62.275
Class 3 - Unmanaged Forest Land	23.921
Class 4 - Major Industry	29.901
Class 5 - Light Industry	24.508
Class 6 - Business and Other	26.289
Class 7 - Managed Forest Land	26.566
Class 8 - Recreational/Non-Profit	8.1042
Class 9 - Farm	20.560
Class 10 - Railway	0.000

**LAKE BABINE NATION
FINANCIAL ADMINISTRATION BY-LAW
BY-LAW NO. 2003-01**

[Effective July 15, 2003]

Table of Contents

INDEX

Part 1 – Title

1. Citation

Part 2 – Definitions and Application

2. Definitions
3. Application

Part 3 – Organization

4. Management Board
5. Functions of the Management Board
6. Auditor
7. Management of Capital
8. Department of Finance
9. Duties and Functions of Councillors
10. Comptroller
11. Duties of the Comptroller
12. Public Accounts

Part 4 – Revenue

13. Consolidated Revenue Fund
14. Public Money
15. Trust Funds
16. Banking
17. Refunds
18. Write-off of Uncollectible Debts
19. Interest on Overdue Accounts

Part 5 – Expenditure

20. Statutory Authority
21. Trust Funds and Money Received for Other Persons or Purposes
22. Annual Budget
23. Estimates and Votes
24. Special Warrants

25. Contributions and Grants
26. Payments after a Fiscal Year End
27. Regulation of Expenditure
28. Contracts
29. Certification Prerequisites for Contracts
30. Accounting and Legal Services
31. Record of Commitments
32. Requisitions for Payments
33. Certificate of Contract Performance
34. Rejection and Confirmation of Requisitions
35. Statement by Comptroller
36. Holdbacks
37. Advances
38. Money Not Applied to be Repaid
39. Form of Payment
40. Records of Commitments
41. Accounting for Public Money
42. Set-off of Amounts Owed
43. Expenditure Refunds, Repayments and Recoveries

Part 6 – Assets

44. Power to Invest
45. Loans and Advances
46. Public Property
47. Provision of Services or Use of Public Property

Part 7 – Liabilities

48. Authority to Borrow
49. Borrowing for Authorized Disbursements
50. Overdrafts
51. Alternative Use of Borrowed Funds
52. Records and Statement of Public Debt

Part 8 – Enforcement

53. Payment of and Accounting for Public Money
54. Statement of Account
55. Loss Through Misconduct
56. Evidence
57. Failure to Deliver Money or Documents
58. Other Remedies
59. Records Respecting Public Money
60. Recovery of Penalties and Forfeitures
61. Defences to Action for Recovery of Public Money

Part 9 – Miscellaneous

- 62. Standing Appropriations
- 63. Offences
- 64. Penalty
- 65. Rules
- 66. Transition

A By-law to regulate the receipt, management and expenditure of Lake Babine Nation funds and establish the administrative structure of the Lake Babine Nation which manages Lake Babine Nation funds.

WHEREAS subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, provides that the council of a band may, subject to the approval of the Minister of Indian Affairs and Northern Development, make by-laws for the following purposes, namely,

- (a) the appropriation and expenditure of moneys of the band to defray band expenses;
- (b) the appointment of officials to conduct the business of the council and prescribe their duties;
- (c) the enforcement of payment of amounts that are payable pursuant to section 83, including arrears and interest;
- (d) the imposition and recovery of interest on amounts that are payable where those amounts are not paid before they are due, and the calculation of that interest; and
- (e) with respect to any matter arising out of or ancillary to the exercise of powers under section 83;

AND WHEREAS the Council of the Lake Babine Nation, with the advice and consent of the membership of the Lake Babine Nation, has determined that it is necessary and desirable that a by-law be established for the purposes set out in subsections 83(1) of the said *Indian Act* for the better administration of the financial affairs and good government of the Lake Babine Nation;

NOW THEREFORE the majority of the Councillors of the Lake Babine Nation present at a meeting of the Council of the Lake Babine Nation duly convened enacts the following by-law.

PART 1
SHORT TITLE

Citation

1. This By-law may be cited as the *Lake Babine Nation Financial Administration By-law*.

PART 2
DEFINITIONS AND APPLICATION

Definitions

2. In this By-law,

“Act” means the *Indian Act*, R.S.C. 1985, c.I-5, consolidations and amendments thereto made from time to time;

“Administrator” means the Lake Babine Nation Band Administrator;

“annual budget” means the forecast of planned expenditures and revenues for the fiscal year;

“annual general assembly” means the general assembly held pursuant to subsection 22(3) of this By-law;

“appropriation” means:

- (a) an appropriation in the annual budget;
- (b) a provision in this or another By-law that expressly
 - (i) authorizes or directs payment from or out of the Consolidated Revenue Fund,
 - (ii) authorizes payment from or out of a special fund, or
 - (iii) dispenses with the need for another appropriation;
- (c) an appropriation by special warrant; and
- (d) an appropriation in a supply by-law;

“auditor” means a chartered accountant licensed to practise in the Province of British Columbia;

“banking instrument” means a cheque, draft, telegraphic or electronic transfer or other similar instrument;

“by-law” means an enactment made pursuant to the Act;

“Chief” means the duly elected Chief of the Lake Babine Nation;

“Comptroller” means the Lake Babine Nation Director of Finance;

“Consolidated Revenue Fund” means the Consolidated Revenue Fund referred to in section 13 of this By-law;

“contract” means any agreement or undertaking providing for the expenditure of public money in exchange for goods or services, and includes purchase orders, service contracts, construction contracts, employment contracts, and any agreement or undertaking providing for the payment of money by the government but does not include a retainer or engagement for lawyers and accountants, respectively;

“Council” means the duly elected Chief and Councillors of the Lake Babine Nation Band Council;

“Councillor” means a duly elected member of the Council;

“department” means any department or agency of the government and includes any corporation, board, commission or committee established under any by-law;

“enactment” means an Act, regulation, by-law or resolution;

“essential services” means those services required to be provided by the Nation pursuant to a by-law or a financial transfer agreement;

“estimates” means the estimates of revenue and expenditure for a fiscal year presented to the general assembly, being

- (a) the main estimates presented annually, and
- (b) any supplementary estimates for the fiscal year;

“Finance Councillor” means the Councillor appointed by the Council as Finance Councillor;

“financial transfer agreement” means any agreement between the Nation and Her Majesty the Queen in Right of Canada or Her Majesty the Queen in Right of the Province of British Columbia or any of their agents;

“fiscal year”, when used to mean the fiscal year of the government, means the period from April 1 in one year to March 31 in the next year;

“fund” means a fund within the Consolidated Revenue Fund, and includes a trust fund and special fund or any other fund called by any other name;

“general assembly” means the Council in assembly with the membership of the Lake Babine Nation;

“general fund” means the general fund referred to in subsection 13(2) of the Consolidated Revenue Fund;

“Management Board” means the Management Board established by section 4 of this By-law;

“Nation” means the Lake Babine Nation and the Council of the Lake Babine Nation and includes every department of the Lake Babine Nation administration;

“Nation corporation” means a corporation

- (a) that is, under a by-law, an agent of the Nation,
- (b) of which the Nation owns, directly or indirectly, more than fifty percent (50%) of the issued voting shares, or
- (c) that is controlled by the Nation, and for the purpose of this definition a corporation is controlled by the Nation when a majority of the members of the corporation or of its board of directors or board of management consists of either of the following:
 - (i) persons appointed as members pursuant to a resolution of the Council or a by-law,
 - (ii) public officers acting as public officers;

“negotiable instrument” includes any cheque, draft, traveller’s cheque, bill of exchange, postal note, money order, postal remittance or other similar instrument;

“public debt” means direct debt obligations of the Nation;

“public money” means all money and negotiable instruments received, held or collected by, for or on behalf of the Nation and includes

- (a) revenues of the Nation including interest on investments,
- (b) special funds,
- (c) money borrowed by the Nation, and
- (d) trust funds;

“public officer” includes a Chief, Councillor, member of the Management Board and a person employed by the Nation but, for greater certainty, does not include a lawyer or an accountant;

“public property” means all property real and personal belonging to the Nation, but does not include property belonging to a Nation corporation;

“resolution” means the formal expression of the consent of the majority of the Councillors present at a meeting of the Council duly convened;

“securities” means bonds, debentures, deposit certificates, promissory notes, treasury bills or other evidences of indebtedness, shares and stocks, and includes any documents commonly known as securities;

“special account” means an account in the general fund where the authorization to spend money from the account is located in a resolution, rule or by-law;

“special fund” means a fund designated as a special fund by the Council;

“special warrant” means a resolution enacted under section 24 of this By-law;

“trust funds” means

- (a) money held in trust by the Nation or a public officer,
- (b) money received by the Nation for another person and money paid to the Nation as a deposit to ensure the doing of any act or thing, and
- (c) money that is paid to the Nation or a public officer under an agreement or other undertaking, or by way of a gift or bequest, and that is to be paid to another person specified in the agreement or undertaking or by the donor of the gift or bequest, except money received as reimbursement for or as a contribution or grant towards expenditures made or to be made by the Nation; and

“vote” means an appropriation under the annual budget and identified in the main or supplementary estimates as a vote.

Application

3.(1) If there is a conflict between this By-law and the Act, the Act prevails.

(2) If there is a conflict between this By-law and any other by-law enacted after this By-law, this By-law prevails unless the other by-law contains an express provision that it, or a provision of it, applies despite the *Financial Administration By-law*.

PART 3 ORGANIZATION

Management Board

4.(1) There shall be a committee of the Council called the Management Board which shall consist of the Finance Councillor as Chairperson, two other members of the Council appointed by the Council, the Administrator and the Comptroller.

(2) The Council may appoint members of the Council as alternate members of the Management Board who may serve as such only in the absence of the member or members whose alternate they are designated to be.

(3) The Comptroller shall be the Secretary of the Management Board.

(4) Subject to this By-law and the direction of the Council, the Management Board may determine its rules and methods of procedure.

(5) Notwithstanding any provision in this or any other By-law to the contrary, the Management Board is accountable to the Council and shall report to and take instructions from the Council, from time to time, as required by the Council.

Functions of the Management Board

5.(1) The Management Board shall act as a committee of the Council in matters relating to

- (a) accounting policies and practices of the Nation, including the form and content of the public accounts;
- (b) Nation management practices and systems;
- (c) Nation financial management and control of revenue, expenditures and assets;
- (d) evaluation of Nation programs as to economy, efficiency and effectiveness;
- (e) the management, control and direction of Nation personnel, including organization and staff establishments;
- (f) internal audit;
- (g) any recommendation to the Council of the name of an auditor to be appointed for any fiscal year; and
- (h) other matters referred to it by the Council.

(2) The estimates of revenue and expenditure for the Nation for each fiscal year shall be prepared in a form directed by the Management Board for presentation by the Finance Councillor to the council and to the annual general assembly as the proposed annual budget.

(3) The Management Board may, for the performance of its powers and duties under this or any other By-law, issue directives.

Auditor

6.(1) The Council shall duly convene a meeting in the first week of February in each calendar year for the purpose of appointing, by resolution, an auditor for the current fiscal year.

(2) The Management Board shall attend the meeting referred to in subsection (1) and present to the Council any recommendations it may have in respect of the appointment of the auditor.

(3) The Council is not bound by any recommendation referred to in subsection (2).

(4) No auditor shall be a member of the Nation or the Lake Babine Nation.

(5) Where an auditor dies in office or resigns in the current fiscal year, the Council shall at its next duly convened meeting thereafter appoint an auditor in accordance with this section.

Management of Capital

7.(1) Without limiting any relevant authority under the Act or another provision of this or any other By-law, the Council by resolution and, in the absence of such resolution, the Management Board may make rules or issue directives respecting the planning, management and reporting of capital expenditures by the Nation or Nation corporations.

(2) Without limiting subsection (1), the Council or the Management Board, as the case may be may make rules or issue directives respecting capital expenditures as follows:

(a) requiring the Nation and Nation corporations to have approval of the Council or the Management Board, as the case may be, before making commitments to capital expenditures;

(b) establishing conditions on approval required under paragraph (a);

(c) establishing requirements relating to capital management processes, including procurement, contract provisions, project management, financial controls and accounting practices; and

(d) establishing requirements for capital plans, business cases, requests for approval, tendering and other procurement documents, progress reports, completion reports and post-expenditure evaluation reports, including establishing requirements respecting their form, content and frequency.

(3) Rules and directives under this section may establish different requirements or conditions respecting

(a) different classes of capital expenditure as specified by regulation or directive; and

(b) different Nation corporations or classes of Nation corporations.

(4) In addition to any conditions established by rule or directive, if approval is required under subsection (2) paragraph (a), approval in a specific case may be made on conditions the Council or the Management Board, as the case may be, considers appropriate.

(5) Requirements under this section are additional to those established by the Act or any other by-law.

Department of Finance

8.(1) There shall be a department of the Nation called the Department of Finance.

(2) The Finance Councillor shall preside over the Department of Finance and be responsible to the Council for its direction.

(3) The Council may authorize a seal for the Department which shall be known as the seal of the Department of Finance.

(4) The seal of the Department of Finance may be reproduced on contracts, and when reproduced on them has the same effect as a resolution.

Duties and Functions of Councillors

9.(1) The Finance Councillor is accountable to the Council and is responsible for

- (a) the management and administration of the Consolidated Revenue Fund;
- (b) supervision of the revenues and expenditures of the Nation; and
- (c) matters relating to the fiscal policy of the Nation.

(2) The Finance Councillor has, in addition to his or her responsibilities under subsection (1), the supervision, control and direction of all other matters relating to the financial affairs of the Nation that are not assigned by this or any other By-law to the Management Board or to any other person.

(3) Each Councillor is accountable to the Council and is responsible for the administration of the financial affairs of his or her department, under the general direction of the Management Board.

Comptroller

10.(1) The Council must appoint a person as Director of Finance in the Department of Finance who shall be Comptroller, and the Comptroller shall be an employee of the Lake Babine Nation.

(2) The Comptroller

- (a) has access at all times to all departments and branches of the Nation and to their records;
- (b) may require from any public officer information and explanations necessary for the performance of the Comptroller's duties; and
- (c) may, on the direction of the Management Board,

(i) require from any officer or employee of a Nation corporation information and explanations necessary to enable the Comptroller to determine whether public money disbursed or spent by the Nation has been or is being applied for the purpose for which it was appropriated, and

(ii) examine and report on any or all of the financial and accounting operations of a Nation corporation.

(3) Notwithstanding any provision in this or any other By-law to the contrary, the Comptroller is directly accountable to the Council and shall report to the Council, from time to time, as required by the Council.

Duties of the Comptroller

11.(1) The Comptroller must, subject to any resolution of the Council or direction of the Management Board, as the case may be, do all of the following:

(a) ensure the proper collection, receipt, recording and disposition of public money and ensure that proper authority exists for disbursements of public money;

(b) develop and issue policies and guidelines and establish procedures for the financial management and recording of the revenues, expenditures, assets, liabilities and equity of the Nation;

(c) issue directives respecting the methods by which the accounts of the Nation are kept and the method by which any public officer or other person shall account for public money which comes into his or her hands;

(d) administer and maintain the accounts of the Nation;

(e) provide functional control over all financial transactions entered into the accounting system;

(f) evaluate accounting and financial management systems throughout the Nation and recommend to the Management Board improvements considered necessary;

(g) prepare the public accounts and any other financial statements and reports required of the Comptroller by the Finance Councillor or the Management Board;

(h) perform other duties assigned to the Comptroller by the Management Board under this or any other By-law; and

(i) obtain and maintain current a physical address for each and every person who deals with public money.

Public Accounts

12.(1) A report called the public accounts shall be prepared by the Comptroller for each fiscal year in accordance with the Nation's accounting policies as established by the Management Board and shall contain

- (a) statements of assets and liabilities showing the Nation's financial position at the end of the fiscal year;
- (b) statements of the revenues and expenditures of the Nation showing the results of operations for the fiscal year;
- (c) statements of changes in the financial position of the Nation for the fiscal year;
- (d) statements of payments made from the Consolidated Revenue Fund under sections 13(3)(a), 17(1), 20, 21(1), 24, 25(1) and (2), 26(2), 27, 29(1)(a), 30(3), 37, 42(1), 44(1) and 45;
- (e) the auditor's report on his or her examination of the Nation's accounts and financial transactions; and
- (f) such other information as may be necessary to show the financial position of the Nation respecting the fiscal year.

(2) The Finance Councillor shall lay the public accounts for the immediately preceding fiscal year before the annual general assembly.

(3) In the public accounts, no money except money received or receivable for a fiscal year or a previous fiscal year shall be included in the annual revenues of a fiscal year.

PART 4

REVENUE

Consolidated Revenue Fund

13.(1) There shall be one Consolidated Revenue Fund into which all public money other than trust funds must be paid.

(2) The Consolidated Revenue Fund includes a general fund and any special funds.

(3) The Finance Councillor

- (a) may, with the approval of the Council, transfer money that is in a special fund to the general fund on the condition that it be repaid to the special fund; and

(b) must, if money is transferred under paragraph (a), transfer from the general fund to the special fund amounts in place of interest determined in accordance with a formula prescribed by Council.

Public Money

14.(1) Every person who collects or receives public money shall pay or give all public money coming into his or her hands to the Comptroller or deposit it to the credit of the Consolidated Revenue Fund in a bank account authorized by the Council.

(2) The Comptroller shall deposit all public money he or she receives to the credit of the Consolidated Revenue Fund.

(3) Every person who collects or receives public money shall keep a record thereof in such form and manner as the Comptroller directs.

Trust Funds

15. Trust funds must be paid into and maintained in accounts kept in the Department of Finance separately from the Consolidated Revenue Fund.

Banking

16.(1) Subject to the financial transfer agreement, the Management Board must establish accounts for the deposit of public money with savings institutions or other financial institutions which the Council designates.

(2) No person shall open or close a bank account for the receipt, deposit or transfer of public money or trust money except as authorized by the Management Board.

(3) The Council may, by resolution, make rules respecting the opening and closing of bank accounts and the collection, receipt or deposit of public money or trust money.

Refunds

17.(1) Money received by the Nation

(a) that is erroneously paid or collected; or

(b) for any purpose that is not fulfilled;

may, subject to resolutions of the Council and, in the absence of such resolutions, directives of the Management Board, be refunded from the Consolidated Revenue Fund or the appropriate trust fund in part or in full as circumstances require.

(2) The Council may by resolution, and in the absence of such resolution, the Management Board may by directive authorize specified persons to make refunds under subsection (1).

Write-off of Uncollectible Debts

18.(1) The Council may by resolution, and in the absence of such resolution, the Management Board may by directive

- (a) write off all or part of a debt or an obligation that it considers to be unrealizable or uncollectible; and
- (b) authorize specified persons to write off all or part of a debt or obligation that is due and owing to the Nation and that the authorized person considers to be uncollectible.

(2) The write-off of all or part of a debt or obligation under this section does not extinguish the right of the Nation to collect the debt or obligation written off.

(3) This section does not apply to a forfeiture, fine, pecuniary penalty, tax, royalty, fee or other sum imposed or authorized to be imposed by the Act or any by-law.

(4) Every account written off shall be reported in the public accounts for the fiscal year in which the account is written off.

Interest on Overdue Accounts

19.(1) The Council may, by resolution, make rules requiring persons who owe or are liable to pay money to the Nation to pay interest on the money at a rate prescribed in the rules.

(2) A rate prescribed under subsection (1) may be general or specific, and the interest is recoverable as a debt due to the Nation.

(3) Rules made under this section do not apply where another by-law requires or authorizes the imposition of interest on money owed to the Nation.

PART 5**EXPENDITURE***Statutory Authority*

20.(1) Without the authority of an appropriation, no payment shall be made at any time from the Consolidated Revenue Fund for any purpose unless a provision of this or another By-law authorizes the payment to be made for that purpose at that time.

- (2) A vote does not authorize any payment to be made
 - (a) in excess of the amount specified in the vote;
 - (b) for any purpose not within the general purposes of the vote; or
 - (c) except as provided by sections 36 and 37, after the end of the fiscal year to which the vote applies.

Trust Funds and Money Received for Other Persons or Purposes

21.(1) Money must not be paid from trust funds except in accordance with an enactment or the trust instrument or other authority by which the money is held as trust funds.

(2) Notwithstanding subsection (1), money received by the Nation as a deposit to ensure the doing of anything shall be held or disposed of in accordance with the contract or agreement pursuant to which the deposit is held, but if there is no contract or agreement, or if the contract or agreement contains no provision or insufficient provision for the disposition of the deposit, it shall be disposed of in accordance with this By-law and resolutions of the Council and, in the absence of such resolutions, the directives of the Management Board.

Annual Budget

22.(1) The Management Board shall prepare and shall lay before the Council a proposed annual budget on the second Tuesday in January.

(2) On the last Tuesday in February, the Council shall, by resolution, approve an annual budget for presentation to the annual general assembly.

(3) There shall be an annual general assembly of the Lake Babine Nation held during the second week in March for the purpose of approving the estimates contained in the proposed annual budget.

(4) Upon the consent of the majority of the members present at an annual general assembly being given, the estimates of expenditures and revenues consented to become the annual budget.

(5) In the event that the annual general assembly fails or refuses to approve the estimates contained in the proposed annual budget, the Council shall, by resolution, revise the proposed annual budget and present such to a general assembly which shall be held on, or before, the last day of March.

(6) In the event that the general assembly fails or refuses to approve the estimates contained in the proposed annual budget as revised in accordance with subsection (5), the estimates contained in the proposed annual budget, as revised, for essential services shall be deemed to have been consented to by the general assembly.

(7) In the case of a failure or refusal of the general assembly to approve the estimates contained in the proposed annual budget as revised in accordance with subsection (5), the Nation shall operate on special warrants until such time as the general assembly approves an annual budget.

(8) In the event that the general assembly fails or refuses to approve the estimates contained in the proposed annual budget as revised in accordance with

subsection (5), the Council shall, by resolution, prepare and present to a general assembly during the last week of April, a further revised proposed annual budget.

(9) In the case of a failure or refusal of the general assembly to approve the estimates contained in the further revised proposed annual budget as provided for in subsection (8), there shall be a general election for Chief and Council to be held in accordance with the *Lake Babine Nation Election Code* within thirty (30) days of this general assembly.

(10) Within thirty (30) days of the general election referred to in subsection (9), the new Council shall, by resolution, approve an annual budget for presentation to a general assembly which shall be held within twenty-one (21) days of the date of the election and subsections (5) to (10) shall apply *mutatis mutandis*.

(11) In the event that the Council fails or refuses to approve a proposed annual budget in accordance with the provisions of this section, there shall be a general election in accordance with subsection (10) and subsections (5) and (6) shall apply, *mutatis mutandis*, until a new Chief and Council take office, with the exception that the Comptroller and the general manager shall be the signatories on all special warrants.

Estimates and Votes

23.(1) A sum appropriated by the annual budget must not be spent for any purpose other than those described in the estimates of revenue and expenditure, or in excess of the amounts contained in the estimates of revenue and expenditure.

(2) If a vote in the estimates of revenue and expenditure that is approved by the annual general assembly shows an item as a credit or a recovery, the vote is deemed to authorize expenditures equal to the aggregate of

- (a) the amount appropriated;
- (b) the estimated credits or recoveries set out in the details related to that appropriation; and
- (c) on the approval of the Council, the amount by which the credits or recoveries actually payable to or received by the Nation exceed the estimated credits or recoveries set out in the details related to that appropriation.

(3) An amount allocated by an appropriation in the annual budget may be spent for any activity or standard object of expenditure that is within the general purposes of the appropriation.

(4) The Council may by resolution and, in the absence of such resolution, the Management Board may, by directive, limit the circumstances in which or specify conditions under which subsection (3) applies.

Special Warrants

24.(1) Money may be paid from the Consolidated Revenue Fund under the authority of a special warrant under this section.

(2) The Council may, by resolution, order a special warrant to be prepared for the signature of the Chief where a report is received from the Management Board that no provision in the annual budget authorizes a payment from the Consolidated Revenue Fund that is urgently and immediately required for the public good.

(3) A special warrant shall be signed by the Chief, and it shall set out

(a) the amount that may be paid from the Consolidated Revenue Fund under the authority of the warrant;

(b) the purpose for which payments may be made; and

(c) the fiscal year in which payments may be made.

(4) A special warrant shall be deemed to be a vote for the purposes of all of the provisions of this By-law except subsection 2(1).

(5) Notwithstanding the calling of an election pursuant to the Act, this By-law or the *Lake Babine Nation Election Code*, for the purposes of this By-law the Chief and the Council are deemed to be those persons who hold office on the day the election is so called and are deemed to remain as such until the poll has been counted and the successful candidates are announced.

Contributions and Grants

25.(1) Except as provided by subsection (2), where money is payable to or received by the Nation under any by-law or agreement for the purposes of or as a contribution toward expenditures to be made by the Nation, the Council may by resolution and, in the absence of such resolution, the Management Board may by directive authorize the payment of money from the Consolidated Revenue Fund for those expenditures in an amount not exceeding the amount payable to or received by the Nation.

(2) Where money is received or receivable by the Nation from the Government of Canada or a province under any statute, agreement or undertaking for the purposes of or as a contribution toward expenditures to be made by the Nation, the Council may by resolution and, in the absence of such resolution, the Management Board may by directive authorize the payment of money from the Consolidated Revenue Fund for those expenditures in an amount not exceeding the amount received or receivable by the Nation.

(3) The amount paid from the Consolidated Revenue Fund under the authority of this section shall be deemed to be a vote for the purposes of all of the provisions of this By-law except subsection 2(1).

(4) This section does not apply to money received or receivable under the financial transfer agreement.

Payments After a Fiscal Year End

26.(1) Money appropriated for a fiscal year must not be paid out after the end of the fiscal year except as permitted by subsection (2).

(2) After the end of a fiscal year a payment may be made from an appropriation to discharge a liability incurred before the end of the fiscal year if the liability is recorded by the Comptroller in accordance with the Nation's accounting policies as established by the Management Board.

Regulation of Expenditure

27.(1) The Council may by resolution and, in the absence of such resolution, the Management Board may by directive control or limit payments from votes, and for that purpose the Council may by resolution and, in the absence of such resolution, the Management Board may by directive

- (a) identify allotments, programs or projects within a vote, and distribute money among programs and projects;
- (b) transfer money between allotments, programs or projects within a vote;
- (c) distribute money among activities within a program or project, or authorize a public officer to do so; and
- (d) transfer money between activities within a program or project, or authorize a public officer to do so.

(2) The Council may by resolution and, in the absence of such resolution, the Management Board may issue directives

- (a) regulating the charging of expenditures to votes, funds, allotments, programs, projects and activities; and
- (b) assigning responsibility for a vote or fund to a public officer.

Contracts

28.(1) A contract must not be entered into if it would result in an expenditure in the then current fiscal year in excess of an appropriation for that fiscal year.

(2) All contracts entered into on behalf of the Nation shall be in writing and shall be authorized by the Council.

(3) The Council may, by resolution, authorize the Management Board to enter into a contract or class of contracts on behalf of the Nation to a maximum of one hundred thousand dollars (\$100,000).

(4) Where authorized by Council to enter into a contract or class of contracts on behalf of the Nation, the Management Board may, by directive, set conditions to be observed before such contracts are entered into.

(5) Where authorized by Council to enter into a contract or class of contracts on behalf of the Nation, the Management Board may, by directive, authorize public officers to enter into such contracts to a maximum expenditure of five thousand dollars (\$5,000) subject to such terms and conditions as the Management Board considers necessary.

(6) Notwithstanding subsection (5), the Management Board shall not authorize any public officer to enter into contracts for the expenditure of capital funds.

(7) All contracts for the expenditure of capital funds and those in excess of one hundred thousand dollars (\$100,000) shall only be entered into by a resolution of the Council or by-law.

(8) Where the Management Board has authorized a public officer to enter into contracts, it may by directive authorize him or her to delegate all or part of his or her authority to another public officer, subject to such terms and conditions as the Management Board considers necessary.

(9) Subject to the Act, and notwithstanding any other by-law, resolution, rule or directive, a contract shall not be entered into, and is not enforceable against the Nation, unless entered into in accordance with this section.

(10) To be enforceable every contract must contain the following clauses:

(a) “This contract is entered into under the authority of section 28 of the *Lake Babine Nation Financial Administration By-law*, a true reproduction of such section is set out immediately hereafter, and the payment of the money that becomes due under this contract is subject to an appropriation being available for this contract in the fiscal year when payment falls due.”; and

(b) “I, [*name of public officer*] am a public officer duly authorized to execute this contract for the Nation and I hereby certify that there is sufficient money in the vote or fund from which payments are to be made hereunder.”

Certification Prerequisites for Contracts

29.(1) A contract shall not be entered into by a public officer, and is not enforceable against the Nation, unless the Council or the Management Board as authorized by the Council or a public officer designated in writing by the Council and in the absence of such designation designated in writing by the Management Board has certified that

(a) every payment out of the Consolidated Revenue Fund contemplated by the contract in the then current fiscal year is authorized by this or another By-law; and

(b) there is sufficient money in the vote or fund from which the payments are to be made.

(2) It is a term of every contract that money that becomes due under the contract is not payable unless a provision of this or another By-law authorizes the payment to be made in the fiscal year when the payment falls due.

(3) Subject to section 28, the Council, by resolution, may make rules establishing terms and conditions that shall apply to contracts, or any class of contracts specified in the rules.

Accounting and Legal Services

30.(1) With the exception of this section and sections 2(1), 12(1)(d), 24 and 62(1)(e), this By-law shall not apply to the acquisition of and payment for services rendered to or on behalf of the Nation by accountants and lawyers.

(2) No accountant or lawyer shall be engaged or retained by or on behalf of the Nation except by the authority of a resolution of the Council.

(3) Payments for the services of accountants and lawyers rendered to or on behalf of the Nation may be made from the Consolidated Revenue Fund by authority of the Chief and Finance Councillor in accordance with the resolutions referred to in subsection (2) and (4).

(4) Council may, by resolution, establish a special fund from which accountants and lawyers may be paid for services rendered to or on behalf of the Nation and rules governing the management of such a fund.

(5) Services rendered to or on behalf of the Nation by accountants and lawyers may be paid by special warrant.

(6) The terms of the engagement of an accountant or the retainer of a lawyer shall be held in confidence by the Nation and shall be subject to a claim of privilege.

(7) Any money or property held in trust by an accountant or a lawyer for or on behalf of the Nation shall be accounted for in accordance with the principles of law and equity and the rules governing the respective profession and the terms under which the money or property are held in trust all of which shall be held in confidence by the Nation and shall be subject to a claim of privilege.

Record of Commitments

31.(1) Every public officer shall keep records of commitments for the expenditures chargeable to each vote or fund for which he has been assigned responsibility under paragraph 27(2)(b).

(2) The Council may by resolution and, in the absence of such resolution, the Management Board may direct the form and manner in which records of commitments under subsection (1) shall be kept.

Requisitions for Payments

32.(1) Money must not be paid out of an appropriation or trust funds without

- (a) a requisition; and
- (b) a certificate under section 33 if that section applies.

(2) A requisition for a payment out of an appropriation or trust funds must be in a form, accompanied by documents and certified in a way the Council by resolution directs or, when authorized by the Council, the Management Board directs.

(3) A requisition must not be made or given for a payment that

- (a) would not be a lawful charge against an appropriation or trust fund;
 - (b) would result in an expenditure in excess of an appropriation or trust fund;
- or

(c) would reduce the balance available in an appropriation or trust fund so that it would not be sufficient to meet the commitments chargeable against it.

(4) No person other than the following persons can authorize a payment or give a certificate under section 33:

- (a) the Chief or a Councillor in accordance with a resolution of the Council;
- (b) the Chief or a Councillor in accordance with a directive of the Management Board when authorized by resolution of the Council to issue such a directive;
- (c) a person authorized by a directive of the Management Board when authorized by resolution of the Council to issue such a directive; and
- (d) a person authorized by a person referred to in paragraphs (a) and (b) in accordance with resolutions of the Council or directives of the Management Board as the case may be.

(5) A person referred to in subsection (4) may authorize a payment or give a certificate under section 33 by written or electronic signature.

(6) The authority of a person referred to in subsection (4) extends only to requisitions and certificates relating to payments from

- (a) an appropriation for that part of the Nation of which the person has charge; or
- (b) trust funds of which the person has management.

(7) A resolution of the Council or a directive of the Management Board under subsection (4), as the case may be, may limit the authority of a person to specified amounts and circumstances.

(8) This section does not apply to the allocation of a non-cash expense.

Certificate of Contract Performance

33.(1) A payment must not be made out of an appropriation or a trust fund for the performance of work, the supply of goods, the rendering of services or for any other purpose, whether or not under an agreement, unless a certificate is given by a person referred to in subsection 32(4)

(a) that the work has been performed, the goods supplied, the service rendered or other conditions met, and that the price charged or amount to be paid is in accordance with the agreement or, if not specified by agreement, is reasonable; or

(b) that the payment is in accordance with the agreement if a payment is to be made before the completion of the work, the delivery of the goods, the rendering of the service, or the meeting of other conditions.

Rejection and Confirmation of Requisitions

34.(1) If the Comptroller transmits to the Management Board any requisition for a payment on which he or she desires direction, the Management Board may order that payment be made or refused subject to conditions it specifies.

(2) The Comptroller may reject a requisition for a payment if he or she considers that the requirements of this or any other By-law have not been complied with.

(3) If the Comptroller

(a) rejects a requisition or otherwise declines to make a payment,

(b) disallows an item in an account, or

(c) refuses to give a certificate required by any enactment,

he or she must, immediately upon the request of a person referred to in subsection 32(4), state his or her reasons in writing and transmit a copy of them to the Management Board.

(4) Within five (5) business days of the request of a person referred to in subsection 32(4), the Management Board may review the decision of the Comptroller and may

(a) confirm the Comptroller's decision; or

(b) on a letter of opinion from the Nation's solicitor that the requisition, payment, item or certificate referred to in subsection (3) would not contravene any enactment, order that payment be made subject to conditions the Management Board specifies.

(5) Within five (5) business days of the request of a person referred to in subsection 32(4), and only after the review contemplated by subsection (4), the Council may review the decision of the Comptroller and may

- (a) confirm the Comptroller's decision; or
- (b) based upon the letter of opinion set out in paragraph (4)(b) order that payment be made subject to conditions the Council specifies.

Statement by Comptroller

35.(1) The Comptroller must for each fiscal year prepare a statement to be delivered by the second Tuesday in January to the Management Board and the auditor listing details of every case in which

- (a) he or she has been overruled by the Management Board under paragraph 34(4)(b) or the Council under subsection 34(5);
- (b) more money has been spent than was appropriated;
- (c) a payment has been made for a purpose not authorized by the appropriation;
- (d) a payment has been made without proper certification; or
- (e) a payment has been made that in his or her opinion is in any other way irregular or unlawful.

Holdbacks

36.(1) Where a payment under a contract is withheld, the payment may, subject to this By-law and the resolutions of the Council or the directives of the Management Board, as the case may be, be credited to a special fund established by the Comptroller in the Consolidated Revenue Fund for payments withheld under the contract to be dealt with in accordance with the contract.

(2) Money credited to a special fund under subsection (1) shall remain available for the purposes of the contract after the end of the fiscal year in which it is credited.

Advances

37. Subject to resolutions of the Council, directives of the Management Board, the rules and any other by-law, an advance may be made from the Consolidated Revenue Fund to any person to enable that person to pay expenses that are authorized to be paid by this or any other By-law.

Money Not Applied to be Repaid

38. If a person has received public money to be applied to any purpose, and has not applied it to that purpose within the time or in the way required, the Finance Councillor may demand repayment, and that person shall immediately repay such

money failing which the money may be recovered from the person as a debt due to the Nation, and an equal sum may in the mean time be applied to the purpose for which the money ought to have been applied.

Form of Payment

39.(1) Payments from the Consolidated Revenue Fund and trust funds must be made in a form, authenticated in a way and issued from a place directed by the Finance Councillor, and may be made by

- (a) cheque or other banking instrument; or
- (b) another method approved by the Council or the Management Board, as the case may be.

Records of Commitments

40.(1) Every public officer shall keep records of commitments for the expenditures chargeable to each vote or fund for which he or she has been assigned responsibility under paragraph 27(2)(b).

(2) The Council may by resolution and, in the absence of such resolution, the Management Board may direct the form and manner in which records of commitments under subsection (1) shall be kept.

Accounting for Public Money

41. Every person authorized to spend public money shall account for it in the manner provided under this By-law or the by-law authorizing the expenditure.

Set-off of Amounts Owed

42.(1) The Council may by resolution and, in the absence of such resolution, the Management Board may by directive authorize the Comptroller to retain money in specified circumstances by way of set-off from any money due or payable to a person from the Consolidated Revenue Fund where

- (a) the person owes money to the Nation;
- (b) an overpayment has been made by the Nation to the person; or
- (c) an advance made to the person under sections 37 and 45 has not been repaid or accounted for.

(2) Notwithstanding subsection (1), the Comptroller may recover any overpayment made from the Consolidated Revenue Fund on account of salary, wages, pay or allowances out of any sum of money that may be due and payable by the Nation to the person to whom the overpayment was made.

(3) No money shall be retained under this section by way of set-off from an amount due or payable as or on account of compensation under the *British Columbia Workers Compensation Act*.

Expenditure Refunds, Repayments and Recoveries

43.(1) Money received by the Nation as a refund or repayment of an expenditure or advance shall be included in the unexpended balance of the vote or fund from which it was paid.

(2) Money received or receivable under any by-law or agreement as the recovery of a sum authorized to be paid by any by-law shall be reported in the public accounts for a fiscal year as an expenditure recovery of the year in respect of which the money was authorized to be paid.

PART 6

ASSETS

Power to Invest

44.(1) Where money in the Consolidated Revenue Fund, other than money in a trust fund, is not immediately required for payments, it may be invested in any of the following:

- (a) securities that are obligations of or guaranteed by Canada or a province;
- (b) fixed deposits, notes, certificates and other short term paper of or guaranteed by a bank including swapped deposit transactions in currency of the United States of America; or
- (c) commercial paper issued by a company incorporated under the laws of Canada or a province, the securities of which are rated in the highest rating category by at least two recognized security rating institutions.

(2) Subject to the Act and any other by-law, where money in a trust fund is not immediately required for payments, it may be invested in accordance with the by-law or the trust instrument or other authority by which the money is held in trust, in any investment permitted by the British Columbia *Trustee Act*.

(3) An investment held under this section may be disposed of, or exchanged or traded for another investment authorized under this section.

(4) Subject to the Act and any other by-law, where money from a trust fund or money from a fund designated as a special fund by the Council is invested, interest earnings or proceeds from an exchange, trade or disposition in respect of the trust fund or the special fund may, subject to the rules, be paid into the appropriate trust fund or special fund.

(5) The Council may, on the recommendation of the Finance Councillor, appoint a committee to provide advice on the exercise of the power of investment and on other matters related to investments.

Loans and Advances

45.(1) Subject to the Act and the financial transfer agreement, no loan of public money shall be made without the authority of a resolution.

(2) Subject to section 37, the Act and the financial transfer agreement, and notwithstanding any other by-law, the power to make loans or advances from the Consolidated Revenue Fund shall not be exercised except in accordance with the rules made by resolution of the Council.

Public Property

46.(1) Subject to the Act, no disposition or loan of public property shall be made to any person without authorization under this or another By-law.

(2) Subject to the Act and this By-law, the Council may by resolution and, in the absence of such resolution, the Management Board may issue directives governing

- (a) the acquisition of property by the Nation;
- (b) the custody and control of public property, including the maintenance of inventories;
- (c) the sale of public property; and
- (d) the deletion of public property from inventory.

(3) The Council may, by resolution, make rules respecting the recovery of loss of or damage to public property caused by the negligence or wilful misconduct of a public officer who is responsible for the operation, care or custody of the public property.

Provision of Services or Use of Public Property

47.(1) Subject to the Act and any other by-law, where a service or the use of public property is provided by the Nation to any person, the Council may make rules

- (a) establishing fees for the provision of the service or the use of the public property;
- (b) establishing terms and conditions subject to which the service or the use of the public property may be provided; or
- (c) authorizing the Management Board or a public officer to enter into agreements respecting the provision of the service or use of public property.

(2) Subject to the Act and the rules made pursuant to this section, the Management Board may by directive authorize public officers to provide to any

person a service or the use of public property, subject to such fees, terms and conditions as the Management Board may specify by directive.

PART 7 LIABILITIES

Authority to Borrow

48. No money shall be borrowed or security issued by the Nation without the authority of this or another By-law.

Borrowing for Authorized Disbursements

49.(1) If the Finance Councillor considers that the Consolidated Revenue Fund is likely to be insufficient to meet the disbursements lawfully authorized to be made from it, and recommends to the Council that money be borrowed to ensure that the Consolidated Revenue Fund will be sufficient for those purposes, the Council may by resolution authorize the Finance Councillor to borrow an amount not exceeding a maximum amount stated in the resolution.

(2) If money is borrowed under subsection (1), the Finance Councillor must lay before the annual general assembly, a statement of the amounts borrowed, the rate of interest or the yield to the investor and the term and currency of each borrowing.

(3) The Council may, by resolution, authorize the issuance of credit cards to public officers and set terms and conditions under which such cards are to be used, if any.

Overdrafts

50.(1) The Council may, by resolution, make rules for the efficient operation of the Consolidated Revenue Fund authorizing arrangements with a bank for money overdrafts.

(2) To secure overdrafts under subsection (1), the Council may, by resolution authorize the issuance to a bank of a security in a form, in an amount, on terms and conditions, and executed in a way the Council determines.

Alternative Use of Borrowed Funds

51.(1) If the Nation has borrowed money under a provision of this By-law that authorizes borrowing for a specified purpose and, after the money has been borrowed but before it has been used for the specified purpose, the Finance Councillor considers the money is not required for that purpose, the Council may, by resolution, authorize that money to be used for another purpose, as specified by the Council, for which this or another By-law gives the Nation authority to borrow.

(2) If money is used under subsection (1), it is deemed to have been borrowed for the purpose for which it is used at the time of that use.

Records and Statement of Public Debt

52.(1) The Comptroller shall maintain a system of books and records

(a) showing all money authorized to be borrowed by the Nation under this or any other By-law;

(b) containing a description and record of all money borrowed, and all securities issued, by the Nation;

(c) showing all amounts paid in respect of the principal of, premium on and interest on all money borrowed by the Nation;

(d) showing all money borrowed by the Nation by way of temporary loans, overdrafts, notes or treasury bills; and

(e) showing the status of all means of ensuring the repayment of money borrowed by the Nation.

(2) A statement of the debt obligations of the Nation outstanding at the end of the fiscal year and of each borrowing transaction during the fiscal year under this Part shall be included in the public accounts for that fiscal year.

(3) If property is leased to the Nation under a lease that transfers to the Nation substantially all of the risks and benefits of ownership of the property, there must be included in the public accounts for every fiscal year that the lease continues, a statement of the financial obligations of the Nation under the lease at the end of the fiscal year.

PART 8**ENFORCEMENT***Payment of and Accounting for Public Money*

53.(1) Where the Finance Councillor has reason to believe that a person has received public money for the Nation and has not paid it to the Nation, the Finance Councillor may cause a written notice to be served on that person showing the amount of money not paid, and requiring that person to pay it to the Nation within the time stated in the notice.

(2) Where the Finance Councillor has reason to believe that a person has received public money for which that person is accountable to the Nation and that person has not accounted for it, the Finance Councillor may cause a written notice to be served on that person showing the amount of money not accounted for, and requiring that person to account for it to the Nation within the time stated in the notice.

(3) Where the Finance Councillor has reason to believe that a person has received public money that is applicable to a purpose to which it has not been

applied, the Finance Councillor may cause a written notice to be served on that person showing the amount of money not applied, and requiring that person, within the time stated in the notice, to apply it to its purpose and to furnish evidence to the Finance Councillor that the person has done so.

Statement of Account

54.(1) A notice under section 53 may be served by delivering it to the person or by mailing it to the person by registered or certified mail addressed to any address for that person of which the Nation has received written notice from that person, subject to any written change of address received from that person before the notice from the Finance Councillor is served.

(2) If a person fails to comply with a notice served on that person under subsection (1) within the time stated in the notice, the Finance Councillor may state an account between that person and the Nation, showing the amount of money not duly paid over, accounted for or applied, and charging interest on the whole or any part of it at a rate and from a date established by resolution of the Council.

(3) In a proceeding for the recovery of public money, a copy of the account under subsection (2) certified by the Finance Councillor is evidence that the amount stated in it, with interest, is due and payable to the Nation without proof of the appointment or signature of the Finance Councillor, and the amount and interest, at the rate established under subsection (2) to the date of recovery, may be recovered as a debt due to the Nation.

Loss Through Misconduct

55.(1) Where public money is lost or is not collected through the misconduct, breach of duty or negligence of a person responsible for handling public money, the person is liable for the money and it may be recovered from that person as a debt due to the Nation.

(2) The Finance Councillor may make rules providing for the recovery from a public officer of the amount of any award or reasonable settlement in respect of damages for death, injury or private property damage as a result of the negligence or wilful misconduct of the public officer in the performance of that public officer's duties or in the operation, care or custody of public property.

(3) No liability shall be imposed on an employee under subsection (1) in excess of the amount for which the employee would have been liable if that provision had not been enacted.

Evidence

56.(1) An affidavit deposing to the facts and sworn by a person having knowledge of them shall be admissible in a court as *prima facie* proof of the facts stated in it in a proceeding for the recovery of public money from a person

responsible for the collection, management or disbursement of public money where it appears from the following documents or things that such person has received money belonging to the Nation and has refused or neglected to pay the money to the proper persons at the proper times:

- (a) books or accounts kept by the person or in the person's office;
- (b) an accounting by the person; or
- (c) a written acknowledgment or confession by the person.

Failure to Deliver Money or Documents

57.(1) Where a person refuses or neglects to deliver money or an account, statement, return or proper voucher to the public officer to whom the person is required under this or any other By-law to deliver it, the Finance Councillor may direct the person to deliver it within a stated time, not less than fourteen (14) days after the date of service of the direction on the person.

(2) A direction referred to in subsection (1) may be served by delivering it to the person to whom it is addressed or by mailing it by registered or certified mail addressed to any address for that person of which the Nation has received written notice from that person, subject to any written change of address received from that person before the direction is served.

(3) A person who does not comply with a direction under this section commits an offence.

(4) Prosecutions for offences committed under this By-law may be brought in the Federal Court of Canada, Trial Division, pursuant to the summary convictions provisions contained in the *Criminal Code of Canada*.

(5) Notwithstanding subsection (4), no prosecution shall be brought without a resolution.

(6) The resolution referred to in subsection (5) shall appoint counsel, licensed to practice law in the Federal Court of Canada, to prosecute the matter.

Other Remedies

58. Nothing in this By-law affects or abrogates the right of the Nation or any other person to institute any civil or criminal proceeding against a person contravening this By-law, against that person's sureties, or against any other person.

Records Respecting Public Money

59.(1) All records respecting public money that are kept or used by, or received or taken into the possession of a person who is or has been responsible for the collection, management or disbursement of public money or the accounting for it, and all money, securities or things of value received or taken into that person's

possession by reason of that person's responsibility for public money, belong to the Nation.

(2) The Council may, by resolution, make rules authorizing the destruction of records respecting public money.

(3) Any person who destroys records respecting public money, except as authorized by the rules, commits an offence.

Recovery of Penalties and Forfeitures

60. The Finance Councillor may in the name of the Nation and on behalf of the Council sue for and recover on behalf of the Nation all money or property due and owing to the Nation and any penalty or interest or to enforce a forfeiture imposed by any law relating to public money or public property.

Defences to Action for Recovery of Public Money

61.(1) Where money is paid to a person by the Nation in excess of the authority conferred by a by-law, without the authority of a by-law, or contrary to a by-law, and a right is asserted by the Nation to recover the payment or part of it, or to retain other money in full or partial satisfaction of a claim arising out of the payment, the person against whom the right is asserted may, subject to subsection (2), rely upon any matter of fact or law, including estoppel, which would constitute a defence in a proceeding brought to recover the payment as if it had been made under a mistake.

(2) Subsection (1) does not enable a person to rely upon a defence that a payment made by the Nation was made under a mistake of law, and the right of the Nation to recover the money paid by it is not impaired by reason only that the payment was made under a mistake of law.

PART 9

MISCELLANEOUS

Standing Appropriations

62.(1) This By-law authorizes the following payments to be made at any time without the authority of an annual budget or special warrant:

- (a) payments of refunds under section 17;
- (b) payments based on contributions or grants under section 25;
- (c) payments pending recovery of money not applied to its purpose under section 38;
- (d) payment of the expenses of the public debt under sections 45, 48, 49, 50 and 51;

(e) payments for legal and accounting services rendered to or on behalf of the Nation; and

(f) payments for essential services.

(2) Subject to subsection (3), payments made pursuant to subsection (1) shall be deemed to be votes for all the purposes of this By-law, except subsection 2(1).

(3) Instead of the statements required by section 35, a requisition for payment under subsection (1) shall contain a statement that the payment is to be made under the authority of a standing appropriation.

Offences

63.(1) A public officer commits an offence who

(a) in connection with the performance of that officer's duties respecting public money, wilfully makes or signs a false entry, certificate, requisition, return or other document; or

(b) having knowledge or information of the violation of this or any By-law that provides for the expenditure or collection of public money, or of fraud committed by any person against the Nation, fails to report such knowledge or information in writing to the Comptroller.

Penalty

64. A person who commits an offence under this By-law is liable on summary conviction to a fine not exceeding one thousand dollars (\$1,000) or to imprisonment for a term not exceeding thirty (30) days, or both.

Rules

65. In addition to the rules authorized to be made by any other provision of this By-law, the Council may, by resolution, make rules for carrying out the purposes and provisions of this By-law.

Transition

66.(1) The budgets, resolutions, financial accounting practices and bank accounts existing at the date of the commencement of this By-law shall remain effective for the purposes of this By-law until they are repealed by resolutions or are deemed to expire after three hundred sixty-five (365) days after the coming into force of this By-law whichever events occur first.

(2) All contracts existing as at the date of the coming into force of this By-law shall remain in force and shall be enforceable against the Nation until such time as such contracts terminate or are terminated after which this By-law shall apply to any other contract between the Nation and such parties.

LEQ'Á:MEL FIRST NATION
2003 RATES BY-LAW
BY-LAW NO. 2003-03

[Effective August 29, 2003]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Leq'á:mel First Nation (formerly known as the Lakahahmen First Nation; also known as Lakahahmen Band) enacted the *Lakahahmen First Nation Property Assessment and Taxation By-law* on February 21, 1995;

NOW BE IT THEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Leq'á:mel First Nation [Lakahahmen] 2003 Rates By-law*.

2. Pursuant to Section 3 of the *Lakahahmen First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A-1" which is attached, and forms part of the *2003 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 16th day of June, 2003.

[Susan McKamey]

Chief Susan McKamey

[Mary Ann Galt]

Councillor Mary Ann Galt

[Barb Leggat]

Councillor Barb Leggat

[Darrel McKamey]

Councillor Darrel McKamey

[Alice Thompson]

Councillor Alice Thompson

SCHEDULE "A-1"

The Council of the Leq'á:mel First Nation (formerly Lakahahmen First Nation) hereby adopts the following taxation rates for 2003 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule 11 and Section 3 of the <i>Lakahahmen First Nation Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Lakahahmen First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	7.950
Class 2 - Utilities	29.399
Class 9 - Farm	10.144

**LOWER NICOLA INDIAN BAND
ANNUAL TAX RATES BY-LAW
FOR THE TAXATION YEAR 2003**

[Effective May 29, 2003]

WHEREAS section 83(1) of the *Indian Act* confirms the power of the Band Council to enact by-laws in respect of the taxation for local purposes of reserve lands;

WHEREAS pursuant to section 18.1 of the *Lower Nicola Indian Band Taxation By-law* it is necessary for Band Council during each taxation year to enact a by-law establishing, imposing and levying the tax rate for each separate property class within each separate taxation district;

NOW THEREFORE the Band Council of the Lower Nicola Indian Band enacts as follows:

1. Schedule "II" annexed hereto (in section 2 called the "Schedule") is hereby declared an integral part of this by-law.

2. For the purposes of subsection 18.1(3) and (4) of the *Lower Nicola Indian Band Property Taxation By-law* there are hereby established, imposed and levied for the taxation year 2003 the following tax rates, namely for each separate property class within each separate taxation district the tax rate set out in Column 4 of the Schedule beside the property class set out in Column 3 of the Schedule.

3. This by-law may be cited for all purposes as the *Annual Tax Rates By-law for the Taxation Year 2003*.

4. This by-law shall come into force and effect immediately upon approval by the Minister of Indian Affairs and Northern Development.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Lower Nicola Indian Band held at the Lower Nicola Council Offices, Nicola Mameet Indian Reserve No.1, British Columbia, this 24th day of April, 2003.

[Arthur Dick]

Chief Arthur Dick

[Shannon Kilroy]

Councillor Shannon Kilroy

[Austin Sterling]

Councillor Austin Sterling

[Clyde Sam]

Councillor Clyde Sam

[Gloria Moses]

Councillor Gloria Moses

Councillor Victor York

[Stuart Jackson]

Councillor Stuart Jackson

[Robert Sterling Jr.]

Councillor Robert Sterling Jr.

SCHEDULE II
2003 ANNUAL RATE SCHEDULE
Property Classes Within Each Taxation District

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Class	Rate of Tax applied against each \$1000 of the assessed value of the land and improvements
Lower Nicola Taxation District	All Reserves (including):	Class 1 – Residential	13.0998
	Nicola Mameet Indian Reserve No. 1	Class 2 – Utilities	69.1668
	Hamilton Creek Indian Reserve No. 7	Class 3 – Unmanaged Forest Land	13.7548
	Pipseul Indian Reserve No. 3	Class 4 – Major Industry	56.4600
	Joeyaska Indian Reserve No. 2	Class 5 – Light Industry	36.6793
	Logan’s Indian Reserve No. 2	Class 6 – Business & Other	30.1294
	Zoht Indian Reserve No. 4, 5 & 14	Class 7 – Managed Forest Land	6.9429
	Speous Indian Reserve No. 8	Class 8 – Recreational Property/Non-Profit Organization	14.0168
		Class 9 – Farm	20.9597

**MORICETOWN FIRST NATION
2003 RATES BY-LAW
BY-LAW NO. 2003-01**

[Effective July 14, 2003]

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Moricetown First Nation (also known as the Moricetown Band) enacted the *Moricetown First Nation Property Assessment and Taxation By-law* on November 27, 2002;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Moricetown First Nation 2003 Rates By-law*.

2. Pursuant to Section 17 of the *Moricetown First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the *2003 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 4th day of June 2003.

[Warner William]
Chief Warner William

[Percy Michell]
Councillor Percy Michell

[Lillian Lewis]
Councillor Lillian Lewis

[Duane Mitchell]
Councillor Duane Mitchell

[Jennifer David]
Councillor Jennifer David

[Victor Jim]
Councillor Victor Jim

[Lorena Morris]
Councillor Lorena Morris

[Birdy Markert]
Councillor Birdy Markert

[Joyce Quock]
Councillor Joyce Quock

[Helen Nikal]

Councillor Helen Nikal

[Darlene Vantunen]

Councillor Darlene Vantunen

[Vern Mitchell]

Councillor Vern Mitchell

SCHEDULE "A"

The Council of the Moricetown First Nation hereby adopts the following taxation rates for the 2003 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule 11 and Section 17 of the <i>Moricetown First Nation Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.000 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Moricetown First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	0.0000
Class 2 - Utilities	0.0000
Class 3 - Unmanaged Forest Land	0.0000
Class 4 - Major Industry	23.8504
Class 5 - Light Industry	0.0000
Class 6 - Business and Other	0.0000
Class 7 - Managed Forest Land	0.0000
Class 8 - Recreation/Non-Profit Organization	0.0000
Class 9 - Farm	0.0000

MUSQUEAM INDIAN BAND
2003 RATES BY-LAW
BY-LAW NO. 2003-01

[Effective June 17, 2003]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters [a]rising out of or ancillary to such purpose;

AND WHEREAS the Council of the Musqueam Indian Band has duly and properly enacted the *Musqueam Indian Band Property Assessment and Taxation By-laws*;

NOW BE IT THEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Musqueam Indian Band 2003 Rates By-law No. 2003-01*.

2. Pursuant to Section 18.1 of the *Musqueam Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2003 Musqueam Indian Band Rates By-law No. 2003-01*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [5th] day of [May], 2003.

[Ernest Campbell]

Chief

[Myrtle McKay]

Councillor

[Norman Point]

Councillor

[Walter Stogan]

Councillor

[Wayne Sparrow]

Councillor

[Mary Charles]

Councillor

[Nolan Charles]

Councillor

[Delbert Guerin]

Councillor

[Wendy Grant-John]

Councillor

SCHEDULE "A"

The Council of the Musqueam Indian Band hereby adopts the following taxation rates for the 2003 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 18.1 of the <i>Musqueam Indian Band Property Taxation By-law</i> .	Rate of tax applied against each \$1000.00 of the assessed value of the land and improvements as determined in accordance with the <i>Musqueam Indian Band Property Taxation By-law</i> .
Class 1 - Residential	6.68200
Class 2 - Utilities	54.125
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	50.717
Class 5 - Light Industry	46.106
Class 6 - Business and Other	30.604
Class 7 - Managed Forest Land	0
Class 8 - Recreation/Non-Profit Organization	8.754
Class 9 - Farm	2.198

MUSQUEAM INDIAN BAND
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2003-01

[Effective June 17, 2003]

WHEREAS:

The *Property Assessment and Taxation By-laws* were made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, for the purposes of taxation for local purposes of land, or interests in land, in the “reserve” (as defined in the *Property Assessment and Taxation By-law*), including rights to occupy, possess or use land in the “reserve”;

Subsection 83(2) of the *Indian Act* provides that an expenditure made out of moneys raised pursuant to subsection 83(1) of the *Indian Act* must be made under the authority of a by-law of the council of the band;

Section 12 of the *Property Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, this *Taxation Expenditure By-law* is hereby enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

SHORT TITLE

1. This by-law may be cited for all purposes as the *Property Tax Expenditure By-law*.

DEFINITIONS

2. In this by-law, including without limiting the generality of the foregoing in the recitals and this section,

“annual property tax budget” means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

“band” means the Musqueam Indian Band;

“band council resolution” means a motion passed and approved at a meeting of council pursuant to the consent of a majority of the quorum of the councillors of the band;

“community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or council on behalf of the band and used for community services or general government services, including, without limiting the generality of the foregoing, band administration offices, band public works yards, cemeteries, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with reserve lands appurtenant thereto;

“community services” includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or council on behalf of the band and of benefit to any residents of reserve (whether in common with any non-residents of reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;

“council” means the council of the Musqueam Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the band members from time to time;

“fiscal year” means January 1 of a calendar year through December 31 of the same calendar year;

“general government services” includes, without limitation, government and administrative programs, services and operations of the band or council on behalf of the band including, without limiting the generality of the foregoing, the operations of council and the development, preparation, enforcement and administration of council or band policies, by-laws and programs and the administration and operation of departments of the band;

“Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the Minister;

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under subsection 12 of the *Property Taxation By-law*;

“property assessment by-law” means the *Musqueam Indian Band Property Assessment By-law* approved and passed by council and approved by the Minister, as amended from time to time;

“property taxation by-law” means the *Musqueam Indian Band Property Taxation By-law* approved and passed by the council and approved by the Minister, as amended from time to time;

“property tax revenue” includes all taxes and other moneys raised under the *Property Assessment and Taxation By-laws*, including without limiting the generality of the foregoing all interest earned thereon and other accumulations thereto from time to time;

“public works” includes:

(a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating

(i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls;

(ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;

(v) sewerage treatment and water treatment works, facilities and plants;

(vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and

(vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi),

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated reserve lands; and

(c) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials;

“reserve” means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the band, whether they be designated lands or conditionally surrendered lands or otherwise and special reserves being lands that have been set apart for the use and benefit of the Musqueam Indian Band and legal title thereto is not vested in Her Majesty within the meaning of section 36 of the *Indian Act*;

“surveyor of taxes” means the surveyor of taxes appointed by council under the *Musqueam Indian Band Property Assessment and Taxation By-laws*;

“taxation expenditure by-law” means this *Taxation Expenditure By-law*;

“utility services” includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

3.(1) This by-law authorizes the expenditure of property tax revenue by council on behalf of the band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this by-law authorizes the expenditure of property tax revenue by council on behalf of the band on community works, community services, general government services, permitted property taxation by-law expenditures, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before October 31 in each fiscal year, the surveyor of taxes shall prepare and table with council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavour to consider such budget and resolution on or before December 15 of the same fiscal year.

(2) An annual property tax budget may, but is not required to, be in the form of that draft annual property tax budget attached as Schedule “A” to this by-law.

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this by-law shall be made pursuant to an annual property tax budget that has been approved by band council resolution.

(4) For greater certainty:

(a) band council may at any time and from time to time amend any annual property tax budget and any band council resolution approving an annual property tax budget; and

(b) nothing in this by-law shall have the effect of amending subsection 12 of the *Property Taxation By-law* or of limiting the authorization of, or requiring

additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

5.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the band and be invested until required to be expended pursuant to an annual property tax budget that has been approved by band council resolution.

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual property tax budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the band and be invested until required for such expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

6. The surveyor of taxes shall administer this by-law.

BY-LAW REMEDIAL

7. This by-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

8.(1) Headings form no part of this by-law but shall be construed as being inserted for convenience of reference only.

(2) A finding by a court of competent jurisdiction that a section or provision of this by-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this by-law or this by-law as a whole.

(3) Where a provision in this by-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this by-law words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

9. This by-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [5th] day of [May] , 2003.

[Ernest Campbell]

Chief

[Myrtle McKay]

Councillor

[Norman Point]

Councillor

[Walter Stogan]

Councillor

[Wayne Sparrow]

Councillor

[Mary Charles]

Councillor

[Nolan Charles]

Councillor

[Delbert Guerin]

Councillor

[Wendy Grant-John]

Councillor

SCHEDULE "A"

2003 Property Tax Budget for Musqueam Indian Band

GENERAL GOVERNMENT SERVICES

Tax Administration	\$	100,000.00
Tax Appeals	\$	15,000.00
Legislative	\$	100,000.00
General Administration	\$	150,000.00
Tax Advisory Council	\$	10,000.00
Board of Review	\$	12,000.00
<i>General Government Services Expenditure Total</i>	<i>\$</i>	<i><u><u>387,000.00</u></u></i>

PROTECTIVE SERVICES

Animal Control	\$	2,500.00
Community Security Expenses	\$	80,000.00
<i>Protective Services Expenditure Total</i>	<i>\$</i>	<i><u><u>82,500.00</u></u></i>

TRANSPORTATION SERVICES

Roads and Grounds	\$	120,000.00
<i>Transportation Services Expenditure Total</i>	<i>\$</i>	<i><u><u>120,000.00</u></u></i>

RECREATIONAL AND CULTURAL SERVICES

Youth Centre	\$	30,000.00
Local Arena	\$	160,000.00
Local Playground and Parks	\$	20,000.00
<i>Recreational and Cultural Services Expenditure Total</i>	<i>\$</i>	<i><u><u>210,000.00</u></u></i>

ENVIRONMENTAL HEALTH SERVICES

Janitorial	\$	60,000.00
Refuse	\$	70,000.00
<i>Environmental Health Services Expenditure Total</i>	<i>\$</i>	<i><u><u>130,000.00</u></u></i>

FISCAL SERVICES

Homeowner Grants	\$	9,000.00
Contribution to Reserve Funds	\$	170,000.00
Contribution to Income Stabilization Fund	\$	170,000.00
<i>Fiscal Services Expenditure Total</i>	\$	<u>349,000.00</u>

TAXES FOR OTHER GOVERNMENTS

Community Services Agreement	\$	850,000.00
Assessment Authority	\$	36,000.00
<i>Taxes for Other Governments Expenditure Total</i>	\$	<u>886,000.00</u>
<i>2003 Property Tax Budget Total</i>	\$	<u>2,164,500.00</u>

NADLEH WHUT'EN INDIAN BAND NO. 612
2003 RATES BY-LAW
BY-LAW NO. 2003-7

[Effective May 29, 2003]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5 the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Nadleh Whut'en Indian Band, enacted the *Nadleh Whut'en Indian Band Property Assessment and Taxation By-law* on December 18, 1998;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

SHORT TITLE

1. This by-law may be cited as the *Nadleh Whut'en Indian Band 2003 Rates By-law Amending By-law*.

PART 1

INTERPRETATION

2. Pursuant to Section 11 of the *Nadleh Whut'en Indian Band Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached and forms part of the *2003 Rates By-law*.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Nadleh Whut'en Indian Band held at the Nadleh Whut'en Indian Band Administration Office, this 15th day of May, 2003.

A quorum of Council consists of 3 Nadleh Whut'en Indian Band Councilors.

Moved by: [Chief Martin Louie]

Seconded by: [Councillor George George Sr.]

[Martin Louie]

Chief Martin Louie

[George George Sr.]

Councillor George George Sr.

[Roy Nooski]

Councillor Roy Nooski

SCHEDULE "A"

The Council of the Nadleh Whut'en Indian Band hereby adopts the following taxation rates for the 2003 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Classes of Property as prescribed under Schedule II and Section 11(2) of the <i>Nadleh Whut'en Indian Band Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Nadleh Whut'en Indian Band Property Assessment and Taxation By-law</i> .
Class 1 Residential	9.9844
Class 2 Utilities	28.2499
Class 3 Unmanaged Forest Lands	26.9246
Class 4 Major Industry	25.8277
Class 5 Light Industry	22.1575
Class 6 Business and Other	19.8569
Class 7 Managed Forest Land	10.4339
Class 8 Recreation/Non-Profit Organization	8.7374
Class 9 Farm	9.8374

NESKONLITH INDIAN BAND
2003 RATES BY-LAW

[Effective September 30, 2003]

SCHEDULE "A"

Prescribed Tax Rates

For the Taxation Year 2003

Class of Property	Tax Rate I.R. #3	Tax Rate I.R. #2
1. Residential	11.77	11.26
2. Utilities	47.85	49.74
3. Unmanaged Forest Land	13.21	39.26
4. Major Industry	46.06	35.47
5. Light Industry	39.14	32.75
6. Business/Other	28.62	21.82
7. Managed Forest Land	6.68	26.21
8. Recreation Property/Non-Profit Organization	13.40	13.84
9. Farm	16.13	13.69

BE IT KNOWN that this By-law entitled the *2003 Rates By-law* which forms part of the *Taxation By-law* passed by Chief and Council and approved by the Minister on July 30, 1993, that being a by-law to provide a system on the reserve lands of the Neskonlith Indian Band for the fair and equitable taxation for local purposes of land, or interest in land including the right to occupy, possess or use lands within the boundaries of the reserves, is hereby enacted by the Chief & Council of the Neskonlith Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Neskonlith Indian Band held at Neskonlith Indian Band Administration Office, Chase, British Columbia, this [29th] day of [July], 2003.

A quorum of Band Council consists of 4 Councillors.

[Arthur Anthony]

Chief Arthur Anthony

[Leona Lampreau]

Councillor Leona Lampreau

Councillor Frank (Rock) Denault

[Richard Manuel]

Councillor Richard Manuel

[Gary Wiens]

Councillor Gary Wiens

[Judy Manuel]

Councillor Judy Manuel

**OSOYOOS INDIAN BAND
TAX RATES BY-LAW NO. 001, 2003**

[Effective July 14, 2003]

WHEREAS the Osoyoos Indian Band has passed and have had approved its *Property Taxation By-law* dated December 22, 1995, approved by the Minister of Indian Affairs on July 22, 1996; and

WHEREAS the Chief & Council of the Osoyoos Indian Band deem it advisable and in the best interest of the Band to engage in the taxation for local purposes of land, or interest in land, in the reserve lands of the Osoyoos Indian Band, including the rights to occupy, possess, or use land in the reserve; and

WHEREAS it is necessary for the levying of tax to establish rates on land and improvements for Band Government, Municipal, Hospital, and Regional District purposes for the year 2003;

The Chief & Council of the Osoyoos Indian Band hereby enacts as follows:

1. The following rates are hereby imposed and levied on the various classes of property for the year 2003, applicable to the whole of the Osoyoos Indian Reserves:

Taxation District	Comprising of:	Property Classes:	Tax Rate:
Osoyoos Indian Band Taxation District	The whole of the Reserve Lands of the Osoyoos Indian Band	Class 1: Residential	11.1243
		Class 2: Utilities	38.2650
		Class 5: Light Industry	26.1567
		Class 6: Business/Other	24.4888
		Class 8: Recreation/ Non-Profit	10.5030
		Class 9: Farm	12.8030

2. The minimum amount of taxation upon a parcel or real property shall be \$350.00.

3. As soon as practicable on or after the 4th of July, 2003, the Surveyor of Taxes of the Osoyoos Indian Band shall add to the current year's taxes unpaid as of 4:30 p.m. the 4th of July, 2003, on each parcel of land on his Roll, ten per cent (10%) of the amount thereof and the said unpaid taxes, together with amounts added as aforesaid shall from the 4th day of July, 2003, be deemed to be the amount of the current year's taxes upon such land.

This by-law may be cited as *Tax Rates By-law No. 001, 2003*.

Quorum [(3) Three]

[Clarence Louis]

Chief

[Anthony Baptiste]

Councillor

[Sandra Scott]

Councillor

[Dennis Ned]

Chief Dennis Ned

Chief Robert Shintah

[Aaron Higginbottom]

Councillor Aaron Higginbottom

[Dolores McDonald]

Councillor Dolores McDonald

Councillor Rick Alec

[Clifford Alec]

Councillor Clifford Alec

**SEABIRD ISLAND INDIAN BAND
RATES BY-LAW 2003-1**

[Effective August 29, 2003]

SCHEDULE "A"
Prescribed Tax Rates
For the Taxation Year 2003

Class of Property	Tax Rate
1) Residential	10.39730
2) Utilities	67.31180
3) Unmanaged Forest	19.25250
4) Major Industry	28.90230
5) Light Industry	26.03210
6) Business	21.14980
7) Managed Forest	18.30140
8) Recreation/Non-Profit	9.60360
9) Farm	18.02060
10) Prescribed Railway Rights of Way (1)	
Land	41.82953
Improvements	60.78666

(1) Pursuant to and in accordance with the *Property Assessment and Taxation (Railway Rights of Way) Regulations*, SOR/2001-493 as published in the *Canada Gazette*, Part II, Vol. 135, No. 24, November 21, 2001.65

BE IT KNOWN that this By-law entitled the *Rates By-law* which forms part of the *Taxation By-law* passed by Chief and Council and approved by the Minister on September 20, 2001, that being a by-law to establish by by-law a system on the reserve lands of the Seabird Island Indian Band for the fair and equitable taxation for local purposes of land, or interests in land including the right to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as by-law 2003-1 by the Chief and Council of the Seabird Island Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Seabird Island Indian Band held at Seabird Island Indian Band Administration Office, Agassiz, British Columbia, this [23rd] day of June, 2003.

Moved by: [Clement Seymour] Seconded by: [Margaret Pettis]

A quorum of Band Council consists of 5 Councillors.

[Wayne Bobb]

Chief

[Clement Seymour]

Councillor

[Margaret Pettis]

Councillor

[James Harris]

Councillor

[Marcia Peters]

Councillor

SKEETCHESTN INDIAN BAND
ANNUAL TAX RATES BY-LAW NO. 8, 2003

[Effective August 29, 2003]

WHEREAS pursuant to section 11 of the *Skeetchestn Indian Band Property Taxation By-law*, it is necessary for Band Council during each taxation year to enact a by-law imposing the tax rate for each separate property class within each reserve;

NOW THEREFORE the Band Council of the Skeetchestn Indian Band enacts as follows:

1. Schedules I, II, III, IV, V and VI annexed hereto are hereby declared an integral part of this by-law.

2. Council hereby establishes in Schedule "I" to this by-law classes of property for the purposes of imposing property taxes and in Schedule "I" defines the types or uses of land or improvements, or both, to be included in each property class.

3. Taxes shall be levied by applying the rate of tax against each \$1,000 of assessed value of the land and improvements as determined in accordance with section 11 of the *Skeetchestn Indian Band Property Taxation By-law*.

4.(1) The actual value of the following land and improvements shall be determined using, and in accordance with, the rates prescribed in Schedule "II", "III", "IV" and "V":

(a) the pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, conduits and mains of a telecommunications, trolley coach, bus or electrical power corporation, but not including substations;

(b) the track in place of a railway corporation, whether the track is on a highway, or on a privately held, owned or occupied right of way or other interest in reserve, or elsewhere on reserve;

(c) the pipe lines of a pipe line corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, including pumping equipment, compressor equipment, storage tanks and buildings;

(d) the right-of-way for pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipe lines referred to in paragraph (a) and (c); and

(e) the right-of-way for track referred to in paragraph (b).

(2) For the purposes of this section, telecommunications does not include cable television.

(3) For the purposes of paragraphs (1)(d) and (e) “right-of-way” means land and improvements that a corporation is entitled to use for the operation of those things referred to in paragraph (1)(a), (b) or (c) that are to be valued under this section, but “right-of-way” does not include land and improvements of which the corporation is not an interest holder.

(4) For the purpose of applying subsection (1)(b), the track in place of a railway corporation is inclusive of all structures, erections and things, other than such buildings, bridges, trestles, viaducts, overpasses and similar things, coal bunkers, corrals, stand pipes, fuel oil storage tanks, oil fueling equipment, water tanks, station houses, engine houses, roundhouses, turntables, docks, wharves, freight sheds, weigh scales, repair and cleaning shops and equipment, boiler houses, offices, sand towers and equipment, pavement, platforms, yard fencing and lighting, powerhouses, transmission stations or substations, and the separate equipment for each of them, as are necessary for the operation of the railway.

(5) For the purpose of section 11 of the *Skeetchestn Indian Band Property Taxation By-law* there are hereby established, imposed and levied for the taxation year 2003 the following tax rates, namely for each separate property class within each named reserve the tax rate set out in column 3 of Schedule VI beside the property class set out in column 2 of Schedule VI.

(6) This by-law may be cited for all purposes as the *Annual Tax Rates By-law No. 8, 2003*.

(7) This by-law shall come into force and effect immediately upon approval by the Minister of Indian Affairs and Northern Development.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Skeetchestn Indian Band held at the Skeetchestn Indian Band Administration Office, Skeetchestn Indian Reserve, British Columbia, this 16th day of June, 2003.

[Edward Jules]

Chief Edward Jules

Councillor Terry Deneault

[Brad Deneault]

Councillor Brad Deneault

[Pamela Jules]

Councillor Pamela Jules

[Archie Deneault]

Councillor Archie Deneault

SCHEDULE "T"
Classes of Property

Class 1 - Residential

1. Class 1 property shall include only
 - (a) land or improvements, or both, used for residential purposes, including single family residences, duplexes, multi-family residences, apartments, condominiums, manufactured homes, nursing homes, rest homes, summer and seasonal dwellings, bunkhouses, cookhouses and ancillary improvements compatible with and used in conjunction with any of the above, but not including
 - (i) hotels or motels other than the portion of the hotel or motel building occupied by an interest holder as his residence;
 - (ii) land or improvements, or both, in which the Crown in Right of Canada or the Province of British Columbia has an interest or by an agent of either and are used for the purposes of:
 - (A) a penitentiary or correctional centre;
 - (B) a mental health facility as defined in the *Mental Health Act* of the Province of British Columbia; or
 - (C) a hospital for the care of the mentally or physically handicapped;
 - (b) improvements on land classified as a farm and used in conjunction with the farm operation, including the farm residence and outbuildings; and
 - (c) land having no present use and which is neither specifically zoned nor held for business, commercial, forestry or industrial purposes.

Class 2 - Utilities

2. Class 2 property shall include only
 - (a) land or improvements used or held as track in place, right of way or a bridge for the purpose of, or for purposes ancillary to, the business of transportation by railway, and
 - (b) land or improvements used or held for the purpose of, or for purposes ancillary to, the business of
 - (i) transportation, transmission or distribution by pipeline,
 - (ii) telecommunications, including transmission of messages by means of electric currents or signals for compensation,

- (iii) generation, transmission or distribution of electricity, or
- (iv) receiving, transmission and distribution of closed circuit television, except that part of land or improvements
- (c) included in Classes 1, 4 or 8,
- (d) used as an office, retail sales outlet, administration building or for an ancillary purpose, or
- (e) used for a purpose other than a purpose described in paragraphs (a) or (b).

Class 3 - Unmanaged Forest Land

3. Class 3 property shall include only land meeting the definition of forest land, which is not classified as managed forest land.

Class 4 - Major Industry

4. Class 4 property shall include only property referred to in section 20(3) of this by-law, that is to say

- (a) land used in conjunction with the operation of industrial improvements; and
- (b) industrial improvements.

Class 5 - Light Industry

5. Class 5 property shall include only land or improvements, or both, used or held for the purpose of extracting, processing, manufacturing or transporting of products, and for the storage of these products as an ancillary to or in conjunction with such extraction, processing, manufacture or transportation, but does not include those lands or improvements, or both

- (a) included in Class 2 or 4;
- (a.1) used or held for the purposes of, or for the purposes ancillary to, the business of transportation by railway;
- (b) used principally as an outlet for the sale of a finished product to a purchaser for purposes of his own consumption or use and not for resale in either the form in which it was purchased or any other form; and
- (c) used for processing, manufacturing or storage of food or non-alcoholic beverages or water.

Class 6 - Business and Other

6. Class 6 property shall include all land and improvements not included in Classes 1 to 5 and 7 to 9.

Class 7 - Managed Forest Land

7. Class 7 property shall include only land meeting the definition of forest land, which is classified as managed forest land.

Class 8 - Recreational Property/Non-Profit Organization

8. Class 8 property shall include only

(a) land, but not improvements on that land, used solely as an outdoor recreational facility for the following activities or uses:

- (i) golf;
- (ii) skiing;
- (iii) tennis;
- (iv) ball games of any kind;
- (v) lawn bowling;
- (vi) public swimming pool;
- (vii) motor car racing;
- (viii) trap shooting;
- (ix) archery;
- (x) ice skating;
- (xi) waterslides;
- (xii) museums;
- (xiii) amusement parks;
- (xiv) horse racing;
- (xv) rifle shooting;
- (xvi) pistol shooting;
- (xvii) horse back riding;
- (xviii) roller skating;
- (xix) marinas;
- (xx) parks and gardens open to the public; and
- (xxi) hang gliding;

(b) that part of any land and improvements used or set aside for use as a place of public worship or as a meeting hall for a non-profit fraternal or cultural

organization of persons of either or both sexes, together with the facilities necessarily incidental to that use, for at least 150 days in the year ending on June 30, of the calendar year preceding the calendar year for which the assessment roll is being prepared, not counting any day in which the land and improvements so used or set aside are also used for:

- (i) any purpose by an organization that is neither a spiritual organization nor a non-profit fraternal organization;
- (ii) entertainment where there is an admission charge; or
- (iii) the sale or consumption, or both, of alcoholic beverages.

Class 9 - Farm

9. Class 9 property shall include only land classified as farm land.

Split Classification

10. Where a property falls into two or more prescribed classes the assessor shall determine the share of the actual value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total actual value.

SCHEDULE "II"

Railway & Pipe Line Corporation Valuation

Railway Corporations Track in Place

- 3.(1) In this section a reference to:
- (a) "Class 1 track" means track in place comprising a trackage system that carries an annual gross tonnage of 25 million-ton or more;
 - (b) "Class 2 track" means track in place comprising a trackage system that carries an annual gross tonnage of 15 million tons but less than 25 million tons;
 - (c) "Class 3 track" means track in place comprising a trackage system that carries an annual gross tonnage of 5 million tons but less than 15 million tons;
 - (d) "Class 4 track" means:
 - (i) track in place comprising a trackage system that carries an annual gross tonnage of 500,000 tons but under 5 million gross tons; or
 - (ii) track in place of a siding, spur or wye not classed as Class 5 track;
 - (e) "Class 5 track" means:
 - (i) track in place comprising a trackage system of any gauge that carries an annual gross tonnage of under 500,000 tons; or
 - (ii) track in place of a siding, spur or wye associated with a trackage system that carries an annual gross tonnage of under 500,000 tons; or
 - (iii) track in place of a siding, spur or wye which is not in use on September 30 in the year preceding the year for which the assessment roll or revised assessment roll is prepared, was unused for the immediately preceding year, and is not usable in any other trackage system; and
 - (f) "Class 6 track" means track in place comprising a trackage system where the gauge of the track is not more than 90% of that which is standard for trackage systems in Classes 1 to 4;
 - (g) "Class 7 track" means track that is in place that is unusable for commercial railway traffic on a line or on a siding or spur of a line in respect of which formal approval for abandonment has been received and a copy of the "Certificate of Abandonment" has been provided to the Assessment Commissioner;

(h) “Class 11 track” means, in the case where a fiber optic cable is jointly owned, occupied or used by a railway corporation and a telecommunication corporation, and is buried within the railway right-of-way, an addition to the rate for that portion of the cable which is the interest of the railway corporation; and

(i) “Class 12” means, in the case where a fibre optic cable is jointly owned, occupied or used by a railway corporation and a telecommunication corporation, and is placed at or above ground level within the rail right-of-way, an addition to the rate for that portion of the cable which is the interest of the railway corporation.

(2) The actual value of the track in place of a railway corporation shall be determined using the following rates:

- (a) for Class 1 track, \$142,813 for each kilometer of track in place;
- (b) for Class 2 track, \$117,878 for each kilometer of track in place;
- (c) for Class 3 track, \$79,893 for each kilometer of track in place;
- (d) for Class 4 track, \$69,709 for each kilometer of track in place;
- (e) for Class 5 track, \$13,473 for each kilometer of track in place; and
- (f) for Class 6 track, \$54,854 for each kilometer of track in place;
- (g) for Class 7 track, salvage value;
- (h) for Class 11, buried fiber optic cable, \$5,300 of track in place;
- (i) Class 12 track, fiber optic cable at or above ground, \$3,000 of track in place.

Pipe Line Corporations, Pipe Lines

4. The actual value of pipe lines referred to in section 27(1)(c) of this by-law shall, except where section 5 of this Schedule applies, be determined by applying the rates set out in Schedule below.

Pipe Line Corporations, Special Classes

5.(1) Where, in respect of a pipe line referred to in section 27(1)(c) of this by-law,

- (a) an abandonment certificate has been issued under section 9 of the *Pipeline Act* and the certificate has been presented to the Commissioner; and
- (b) the pipe line would, if valued under section 19 of the *Assessment Act* and in that reference to section 21 of the *Assessment Act*, have no value.

(2) Where operations of a pipe line have been suspended for a period of one year or more, 10% of the rate set out in the Table below in this Schedule for the pipe size shall be used.

(3) Where a pipe line is placed directly on the ground and, except for extraordinary stream or ravine crossings, is without man-made foundations to this by-law, it shall be valued at 50% of the rate set out in the Table below in this Schedule if:

- (a) the length of that section of the pipe line is 20 km or over; and
- (b) the diameter of the pipe, throughout the section, is not more than 168 mm.

6. Where the track referred to in section 21(1)(b) or a pipe line referred to in section 21(1)(c) of the *Assessment Act* is under construction, the assessor shall determine the percentage complete as of October 31 and the actual value of the track in place or pipe line shall be determined by applying the percentage complete to the rate prescribed for that class.

TABLE

Outside diameter of Pipe in millimeters	Rate per kilometer
under 76	\$ 15,524
76 or more and under 88	\$ 16,677
88 or more and under 114	\$ 20,035
114 or more and under 141	\$ 29,998
141 or more and under 168	\$ 32,202
168 or more and under 219	\$ 36,712
219 or more and under 273	\$ 47,830
273 or more and under 323	\$ 74,472
323 or more and under 355	\$ 113,386
355 or more and under 406	\$ 124,505
406 or more and under 457	\$ 170,134
457 or more and under 508	\$ 247,962
508 or more and under 558	\$ 254,580
558 or more and under 609	\$ 275,758
609 or more and under 660	\$ 353,586
660 or more and under 711	\$ 374,670
711 or more and under 762	\$ 402,465
762 or more and under 863	\$ 423,653
863 or more and under 914	\$ 475,889
914 or more and under 965	\$ 503,686
965 or more and under 1016	\$ 594,836
1016 or more and under 1066	\$ 683,783
1066 or more and under 1219	\$ 746,089
1219 or more and under 1422	\$ 915,068
1422 and more	\$ 1,060,656

SCHEDULE "III"

Railway, Pipe Line & Electric Power Corporation
Rights of Way Valuation

Interpretation

1. In this Schedule "gathering pipe lines" means pipe lines for the transportation of

(a) natural gas from the final point of well-head preparation to the intake-valve at the scrubbing processing or refining plant; or

(b) petroleum or petroleum products from the delivery-valve to the intake-valve at the refining, processing or storage facilities which precede transfer of the oil to a transportation pipe line.

Determination of Value

3. The actual value of the rights of way for the items listed in Column 1 shall be determined using the rates set out opposite them in Column 2:

Column 1	Column 2
For track in place of a railway corporation, located on land	\$ 5,972 per acre
(a) described in section 1(1)(c)(i) or (ii) of the Criteria for Rail Right of Way Definition Regulation, B.C. Reg. 325/96, and	
(b) south of the 59th parallel	
For the track in place of a Railway Corporation, located on land	
(a) described in section 1(1)(c)(ii) of the Criteria for Railway Right of Way Definition Regulation, B.C. Reg. 325/96, and	\$ 193 per acre
(b) north of the 59th parallel	
For the track in place for a Railway Corporation, located on land described in section 1(1)(c)(iii) of the Criteria for Railway Right of Way Definition Regulation, B.C. Reg. 325/96	\$ 502 per acre
For pipe lines of a pipe line corporation other than gathering pipe lines	\$ 2,233 per acre
For the gathering pipe line of a pipe line corporation	\$ 396 per acre

For the transmission lines of an electrical power corporation	\$ 2,233 per acre
For the metallic or fibre optics cables of a telecommunication corporation	\$ 2,233 per acre

SCHEDULE "IV"

Electrical Power Corporation Valuation

Interpretation

1. In this Schedule:

"circuit kilometer" means one kilometer of electrical transmission or distribution circuitry including all necessary conductors, insulators and supporting structures required to provide a complete circuit or double circuit,

"distribution line" means the overhead and underground portion of an electrical power corporation's power line system which carries electric power from the distribution sub-station to those customers served at the secondary voltage of up to 347/600 volts or at a primary voltage of up to 19.9/34.5 kv,

"transmission line" means all portions of an electrical power corporation's power line system other than distribution lines.

Electrical Power Distribution - Line Classification

3.(1) In this section a reference to:

(a) "Class 1 electric power distribution lines" means the distribution lines of an electrical power corporation in a municipality that has a population, as of the 1981 Census of Canada, of 30,000 persons or greater, and has a parcel density of not less than 0.5 per acre;

(b) "Class 2 electric power distribution lines" means the distribution lines of an electrical power corporation in a municipality, other than those referred to in Class 1;

(c) "Class 3 electric power distribution lines" means the distribution lines of an electrical power corporation outside a municipality; and

(d) "Class 4 electric power distribution lines" means the additional conductors, insulators and supporting structures which have been installed on the towers or poles of a previously constructed line.

(2) Subject to section 5 to this Schedule, the actual value of electrical power distribution lines of an electric power corporation shall be determined using the following rates:

(a) Class 1, \$27,731 per circuit kilometer;

(b) Class 2, \$20,021 per circuit kilometer;

(c) Class 3, \$14,734 per circuit kilometer;

(d) Class 4, \$5,076 per circuit kilometer.

Electrical Power Transmission - Line Classification

4.(1) In this section a reference to:

- (a) “Class 1” means an electrical transmission line rated at 69 kilovolts or less;
- (b) “Class 2” means an electrical transmission line utilizing wood or concrete poles and rated from 132 to 138 kilovolts;
- (c) “Class 3” means an electrical transmission line with a rating of 230 kilovolts and having heavy duty double circuits and metal poles;
- (d) “Class 4” means an electrical transmission line with a rating of 230 kilovolts and having double circuits and metal poles;
- (e) “Class 5” means an electrical transmission line with a rating of 230 kilovolts and having heavy duty double circuits and metal towers;
- (f) “Class 6” means an electrical transmission line with a rating of 230 kilovolts and having double circuits and metal towers;
- (g) “Class 7” means an electrical transmission line with a rating of 230 kilovolts and having wood or concrete poles;
- (h) “Class 8” means an electrical transmission line with ratings from 287 to 360 kilovolts having a single circuit and wood or concrete poles;
- (i) “Class 9” means an electrical transmission line with ratings from 230 to 360 kilovolts having a single circuit and metal towers;
- (j) “Class 10” means an electrical transmission line with a rating of 500 kilovolts having metal towers;
- (k) “Class 11” means submarine electrical transmission line with a rating of 500 kilovolts A.C.;
- (l) “Class 12” means submarine electrical transmission line with a rating of 230 kilovolts D.C.; and
- (m) “Class 13” means submarine electrical transmission line with a rating of 132 kilovolts to 138 kilovolts A.C.

(2) Subject to section 5 of this Schedule, the actual value of electrical power transmission lines of an electric power corporation shall be determined using the following rates:

- (a) Class 1, \$37,257 per circuit kilometers;
- (b) Class 2, \$47,343 per circuit kilometers;
- (c) Class 3, \$594,170 per circuit kilometers;

- (d) Class 4, \$445,144 per circuit kilometers;
- (e) Class 5, \$520,624 per circuit kilometers;
- (f) Class 6, \$319,149 per circuit kilometers;
- (g) Class 7, \$74,851 per circuit kilometers;
- (h) Class 8, \$82,642 per circuit kilometers;
- (i) Class 9, \$227,470 per circuit kilometers;
- (j) Class 10, \$285,763 per circuit kilometers;
- (k) Class 11, \$4,440,994 per circuit kilometers;
- (l) Class 12, \$27,770 per circuit kilometers; and
- (m) Class 13, \$76,327 per circuit kilometers.

Electrical Power Corporation - Special Cases

5.(1) Where, in respect of an electrical transmission or distribution line referred to in section 21(1)(a) of the *Assessment Act*,

- (a) a senior executive of the corporation provides the Assessment Commissioner with the documentation certifying that the cable has been properly abandoned, and
- (b) the transmission or distribution line would, if valued under section 19 of the *Assessment Act* and in that reference to section 21 of the *Assessment Act*, have no value,

the actual value of the transmission or distribution line shall be determined using a rate of one dollar.

(2) Where, in respect to an electrical power transmission line or an electrical power distribution line which remains in place but for any reason has not been utilized for a period of one year or more, the actual value shall be determined by applying 10% of the rate prescribed for its class.

Electrical Power Lines under Construction

6. Where an electrical power transmission or distribution line referred to in section 21(1)(a) of the *Assessment Act* is under construction, the assessor shall determine the percentage complete as of October 31 and the actual value of the line shall be determined by applying the percentage complete to the rate prescribed for that class.

SCHEDULE “V”
Telephone and Telegraph
Corporation Valuation

Interpretation

1. In this Schedule:

“access line” means an individual capacity line circuit including associated cables, towers, poles and wires directly connecting a customer with a central telephone office;

“B.C.R.” means the British Columbia Railway Company;

“C.N.R.” means the Canadian National Railway Company;

“fibre optics cable” means the portion of a fibre optics system between a transmitting and receiving unit and the next transmitting and receiving unit in that system, but does not include an access line;

“fibre optics system” means a system of cables together with the lines, towers, poles and wires associated with those cables used for communications by means of light guide, optical wave guide or other fibre optic technology;

“October 31” means October 31 in the year preceding the year for which the assessment roll or revised assessment roll is completed;

“subscriber” means

(a) household of persons, whether occupying a single unit or a multiple unit residence to which cable television service is provided directly or indirectly, or

(b) the owner or operator of a hotel, hospital, nursing home or other commercial or institutional premises to which cable television service is provided;

“subscriber drop” means the equipment or facilities used for the distribution of cable television programming services distributed on its basic band from the point at which these services are diverted from the distribution system to a television receiver, FM receiver, channel converter or other terminal device in a subscriber’s household or premises for the exclusive benefit of that subscriber;

“tower” means a tower of a telecommunications corporation, unless the value of that tower has been included in the telephone access line rate or the cable television subscriber rate.

Telephone Corporation Pole Lines, Etc.

3. The actual value of the pole lines, cables, towers, poles and wires of a telephone corporation shall be determined using the rate of \$349 per access line.

Fibre Optics Cable

4.(1) In this section:

- (a) “Class 1 fibre optics cable” means a cable known as the Lightguide System installed between Vancouver and the British Columbia/Alberta border;
- (b) “Class 2 fibre optics cable” means a portion of a cable buried within the C.N.R. right of way between Vancouver and the British Columbia/Alberta border;
- (c) “Class 3 fibre optics cable” means portion of a cable that is placed at or above ground level within the B.C.R. right of way between Vancouver and the British Columbia border;
- (d) “Class 4 fibre optics cable” means a cable located primarily within an existing communications duct and running between the Matsqui Test Center and the Aldergrove microwave site;
- (e) “Class 5 fibre optics cable” means a cable located primarily within an existing communication duct, that runs either between the Vancouver Test Center and Thornton Railyard or between the Vancouver Test Center and the Richmond Test Center;
- (f) “Class 6 fibre optics cable” means a cable that is installed below ground level at an average depth within the system of less than five feet, between Qualicum Beach, Chemainus, and Port Alberni;
- (g) “Class 7 fibre optics cable” means a cable of which 80% or more is installed at or above ground level, located between Lake Cowichan and Port Alberni;
- (h) “Class 8 fibre optics cable” means an approximate 10% interest in a cable installed in a C.P.R. right of way through Marpole, Westminster, and Cascade Subdivisions;
- (i) “Class 9 fibre optics cable” means submerged submarine cable located between Vancouver and Qualicum Beach, Vancouver and Chemainus, and along the Alberni inlet;
- (j) “Class 10 fibre optics cable” means a cable not valued to any other rate;
- (k) “Class 11 fibre optics cable” means an approximate 12% interest in a cable installed in a B.N.S.F. right of way between the Vancouver test center and the Burnaby Test Center;
- (l) “Class 12 fibre optics cable” means an approximate 37% interest in a cable installed in a B.N.S.F. right of way between the Vancouver Test Center and the Burnaby Test Center;

- (m) “Class 13 fibre optics cable” means cable installed in a B.C.R. right of way between Lone Butte to 100 Mile House;
- (n) “Class 14 fibre optics cable” means cable installed in the municipality of Prince George from Gunn Rd. to the B.C.R. Railyard and Plaza 400;
- (o) “Class 15 fibre optics cable” means an approximate 83% interest in a cable installed in the Aldergrove microwave site and the British Columbia/Washington border;
- (p) “Class 16 fibre optics cable” means an approximate 17% interest in a cable installed in the Aldergrove microwave site and the British Columbia/Washington border;
- (q) “Class 17 fibre optics cable” means a cable installed between the Burnaby microwave site and the Teleglobe’s head office in Burnaby;
- (r) “Class 18 fibre optics cable” means a cable installed aerially between Parksville and Campbell River;
- (s) “Class 19 fibre optics cable” means a cable installed between an existing communications duct between Whalley and the Vancouver British Columbia/Washington border;
- (t) “Class 20 fibre optics cable” means a cable known as HDR-3, installed primarily aerially between Vancouver and the British Columbia/Alberta border;
- (u) “Class 21 fibre optics cable” means a cable installed primarily aerially between Kamloops and Prince George;
- (v) “Class 22 fibre optics cable” means a cable installed primarily aerially between Prince George and Terrace or between Prince George and Jackman;
- (w) “Class 23 fibre optics cable” means a cable installed primarily in the B.N.S.F. right of way between Vancouver and the British Columbia/Washington border;
- (x) “Class 24 fibre optics cable” means an approximate 25% interest in a cable installed in a C.P.R. right of way through Marpole, Westminster and Cascade Subdivisions;
- (y) “Class 25 fibre optics cable” means a cable installed below ground level within the C.P.R. right of way and running from Vancouver to the British Columbia/Alberta border;
- (z) “Class 26 fibre optics cable” means a cable installed within an existing conduit and running from Cambi St. to 301 Industrial Way;
- (aa) “Class 27 fibre optics cable” means a cable installed and running between the Oak St. Bridge to Point Roberts, and from Cordova Bay to Flemming Beach;

(bb) “Class 28 fibre optics cable” means a cable installed in an existing conduit, and running from 301 Industrial Way to the Oak St. Bridge.

(2) The actual value of the fibre optics cable, unless section 9 applies, is determined using the following rates:

Class 1,	\$63,500 per km
Class 2,	\$5,300 per km
Class 3,	\$3,200 per km
Class 4,	\$7,900 per km
Class 5,	\$8,100 per km
Class 6,	\$53,600 per km
Class 7,	\$6,900 per km
Class 8,	\$4,800 per km
Class 9,	\$43,900 per km
Class 10,	\$800 per fibre per km
Class 11,	\$2,400 per km
Class 12,	\$7,300 per km
Class 13,	\$24,100 per km
Class 14,	\$25,500 per km
Class 15,	\$39,900 per km
Class 16,	\$6,000 per km
Class 17,	\$71,500 per km
Class 18,	\$7,700 per km
Class 19,	\$8,800 per km
Class 20,	\$10,200 per km
Class 21,	\$8,000 per km
Class 22,	\$11,100 per km
Class 23,	\$51,000 per km
Class 24,	\$11,600 per km
Class 25,	\$490 per fibre per km

- Class 26, \$155 per fibre per km
- Class 27, \$1,050 per fibre per km
- Class 28, \$150 per fibre per km

Telegraph Corporation, Pole Lines, Etc.

5. The actual value of the pole lines, cables, towers and wires of a telegraph corporation, which are not fibre optics cables shall be determined at the rate of \$1,500 per kilometer.

Telecommunications Corporation, Metallic Cable

6. The actual value of the metallic cable of a telecommunications corporation shall be determined using the following rates:

- (a) \$28,903 per kilometer, for cable below ground; and
- (b) \$16,690 per kilometer, for submerged submarine cable;
- (c) \$1 per km for cable out of service.

Rates for Abandoned Telecommunications Cable

7. Where, in respect of a telecommunication cable referred to in section 21(1) (a) of the *Assessment Act*,

- (a) a senior executive of the corporation provides the Assessment Commissioner with the documentation certifying that the cable has been properly abandoned, and
- (b) the telecommunications cable would, if valued under section 19 of the *Assessment Act* and in the reference of section 21 of the *Assessment Act*, have no value,

the actual value of the telecommunications cable shall be determined using the rate of one dollar.

Cable under Construction

8. Where a fibre optics cable of a telecommunication corporation referred to in section 21(1)(a) of the *Assessment Act* is under construction, the assessment shall determine the percentage complete as of October 31 and the actual value of the line shall be determined by applying the percentage complete to the rate prescribed for that Class.

Cable Television

9. The actual value of the lines, cables and wires, including fibre optic cable, of a cable television corporation is determined using the rate of \$166 per subscriber drop.

Towers

10. The actual value of a tower is determined using the rates set out in Appendix A of the B.C. Reg. 316/2000, s.5.

SCHEDULE “VI”

Column 1	Column 2	Column 3	
Named Reserves	Property Classes	Tax Rate for the Taxation Year 2003	
Skeetchestn Indian Reserve No. 0	1. Residential	Land and Improvements	7.8809
		Improvements Only	0.0000
	2. Utilities	Land and Improvements	26.6491
		Improvements Only	0.0000
	5. Light Industry	Land and Improvements	20.5831
		Improvements Only	0.0000
	9. Farm	Land and Improvements	9.3744
		Improvements Only	0.0000

SKOWKALE FIRST NATION
2003 RATES BY-LAW
BY-LAW NO. 2003-04

[Effective September 15, 2003]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Skowkale First Nation (also known as the Skowkale Band) enacted the *Skowkale First Nation Property Assessment and Taxation By-law* on February 21, 1995;

NOW BE IT THEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Skowkale First Nation 2003 Rates By-law*.

2. Pursuant to Section 3 of the *Skowkale First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A-1" which is attached, and form part of the *2003 Rates By-law*.

COUNCIL HEREBY ENACTS this by-law at a duly convened meeting held on the 31st day of July, 2003.

[Lydia Archie]

Chief

[Bob Hall]

Councillor

[Jeffrey Point]

Councillor

SCHEDULE "A-1"

The Council of the Skowkale First Nation hereby adopts the following taxation rates for the 2003 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 3 of the <i>Skowkale First Nation Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Skowkale First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	11.66085
Class 2 - Utilities	62.27542
Class 3 - Unmanaged Forest Land	23.921
Class 4 - Major Industry	29.901
Class 5 - Light Industry	24.50884
Class 6 - Business and Other	26.28917
Class 7 - Managed Forest Land	26.56636
Class 8 - Recreational/Non-Profit	8.10419
Class 9 - Farm	20.56023

**SKOWKALE FIRST NATION
EXEMPTION BY-LAW 1-2003**

[Effective September 15, 2003]

The Skowkale First Nation in accordance with Part 3 of the *Skowkale Property Taxation By-law 1-1995* enacts the following by-law:

1. This by-law may be cited for all purposes as the *Exemption By-law 1-2003*.

a. Any person having property assessed by the head assessor pursuant to the *Assessment By-law* as being in *Class 5 (Light Industry)* or *Class 6 (Business/Other)* shall be exempt from the payment of taxes in an amount equivalent to the gross assessed value of improvement being \$5,000.00 less than as stated in the roll authenticated pursuant to the *Assessment By-law*.

APPROVED by the Skowkale First Nation, as represented by its duly elected Chief and Council, this 31st day of July, 2003.

[Lydia Archie]

Chief

[Bob Hall]

Councillor

[Jeffrey Point]

Councillor

**SKUPPAH INDIAN BAND
2003 RATES BY-LAW**

[Effective August 29, 2003]

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Skuppah Indian Band enacted the *Skuppah Indian Band Property Assessment and Taxation By-law* on July 11, 2003;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Skuppah Indian Band 2003 Rates By-law*.

2. Pursuant to Section 24(5) of the *Skuppah Indian Band Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2003 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 11th day of June, 2003.

A quorum for the Skuppah Indian Band Council is one (1).

[Doug McIntyre]

Chief Doug McIntyre

SCHEDULE "A"

Skuppah Indian Band
Prescribed Tax Rates

For the Taxation Year 2003

The Council of the Skuppah Indian Band hereby adopts the following taxation rates for the 2003 taxation year for the following classes of property.

Item	1. Residential	2. Utilities	3. Unmanaged Forest	4. Major Industry	5. Light Industry	6. Business/ Other	7. Managed Forest	8. Recreation/ Non-Profit	9. Farm	*10. Railway
BASIC SCHOOL	5.8939	15	12	12.5	9.9	9.9	2.3	4.5	6.8	13.65
PROVINCIAL RURAL	1.03	4.2	4.5	4.5		0.5	1.7	0.5	0.5	2.31
THOMPSON HOSPITAL	0.2427	0.8493	0.9706	0.825	0.825	0.5945	0.728	0.2427	0.2427	0.4671
THOMPSON NICOLA HOSPITAL	0.1082	0.3787	0.4328	0.3679	0.3679	0.2651	0.3246	0.1082	0.1082	0.2083
AREA "T"										
THOMPSON NICOLA REGIONAL DISTRICT	1.6228	5.6798	6.4912	5.5175	5.5175	3.9759	4.8684	1.6228	1.6228	3.1239
TV REBROADCAST	0.1398	0.4893	0.5592	0.4753	0.4753	0.3425	0.4194	0.1398	0.1398	0.2691
BC ASSESSMENT AUTHORITY	0.1159	0.5947	0.7383	0.5947	0.3245	0.3245	0.3691	0.1159	0.1159	0.3271
MUNICIPAL FINANCE AUTHORITY	0.0003	0.0005	0.001	0.0005	0.0005	0.0001	0.0008	0.0002	0.0002	0.0003
TOTAL TAX RATE	9.1536	27.1923	25.6931	24.7809	17.4107	15.9026	10.7103	7.2296	9.5296	20.3558

*Note: — the rate established for this particular class of property is set as required pursuant to and in accordance with the *Property Assessment and Taxation (Railway Right of Way) Regulations, SOR/2001-493* as published in the *Canada Gazette, Part II, Vol. 135, No. 24, November 21, 2001*.

**SLIAMMON FIRST NATION
2003 ANNUAL TAX RATES BY-LAW**

[Effective June 11, 2003]

WHEREAS pursuant to section 18.1 of the *Sliammon First Nation Taxation By-law* it is necessary for Band Council during each taxation year to enact a by-law establishing, imposing and levying the tax rate for each separate property class within each separate taxation district.

NOW THEREFORE the Band Council of the Sliammon First Nation enacts as follows:

1. Schedule "A" annexed hereto (in section 2 called the "Schedule") is hereby declared an integral part of this by-law.

2. For the purpose of subsection 18.1(3) and (4) of the *Sliammon First Nation Property Taxation By-law* there are hereby established, imposed and levied for the taxation year 2003 the following tax rates, namely for each separate property class within each separate taxation district the tax rates set out in column 4 of the Schedule beside the property class set out in column 3 of the Schedule.

3. This by-law may be cited for all purposes as the *2003 Annual Tax Rates By-law*.

4. This by-law shall come into force and effect immediately upon approval by the Minister of Indian Affairs and Northern Development.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Sliammon First Nation held at the Sliammon First Nation Administration Office, Powell River, British Columbia, as of this 26th day of May, 2003.

[L. Maynard Harry]

Chief L. Maynard Harry

[Kevin Blaney]

Councillor Kevin Blaney

[Walter Paul]

Councillor Walter Paul

[Denise Smith]

Councillor Denise Smith

Councillor Gloria Francis

Councillor Steven Galligos

[Donna Tom]

Councillor Donna Tom

Councillor Brian Hackett

Councillor Bruce Point

SCHEDULE "A"

Sliammon Taxation Authority
Classes of Property

Rate	Class
10.1208	Class 1 - Residential
36.6993	Class 2 - Utilities
29.2355	Class 3 - Unmanaged Forest Land
28.6896	Class 4 - Major Industry
24.5880	Class 5 - Light Industry
25.3672	Class 6 - Business and Other
16.1562	Class 7- Managed Forest Land
10.3735	Class 8 - Recreation
10.7170	Class 9 - Farm

**SLIAMMON FIRST NATION
PROPERTY TAX EXPENDITURE BY-LAW**

[Effective June 11, 2003]

WHEREAS:

A. The *Property Assessment By-law* and the *Property Taxation By-law* were made pursuant to subsection 83(1) of the *Indian Act* for the purpose of taxation for local purposes of land, or interests in land, in the “reserve” (as defined in the *Property Taxation By-law*), including rights to occupy, possess or use land in the “reserve”;

B. Subsection 83(2) of the *Indian Act* provides that an expenditure made out of moneys raised pursuant to subsection 83(1) of the *Indian Act* must be made under the authority of a by-law of the council of the band;

C. Subsection 12 of the *Property Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditure to be made out of property tax revenue from time to time;

D. Council wishes to revoke the *Taxation Expenditure By-law* and to authorize expenditures (in addition to those authorized under subsection 12(2) of the *Property Taxation By-law*) to be made out of property tax revenue from time to time in this by-law;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

SHORT TITLE

1. This by-law may be cited for all purposes as the *Sliammon First Nation Property Tax Expenditure By-law*.

INTERPRETATION

2. In this by-law, including without limiting the generality of the foregoing in the recitals and this section,

“annual property tax budget” means a budget that includes and identifies in a general way projected tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

“band” means the Sliammon First Nation;

“band council resolution” means a motion passed and approved at a meeting of council pursuant to the consent of a majority of the quorum of the councillors of the band;

“community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part by the band or council on behalf of the band and used for community services or general government services, including without limiting the generality of the foregoing, band administration offices, band public works yards, cemeteries, longhouse, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with reserve lands appurtenant thereto;

“community services” includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or council on behalf of the band and of benefit to any residents of reserve (whether in common with any non-residents of reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;

“council” means the council of the Sliammon First Nation within the meaning of subsection 2(1) of the *Indian Act* R.S.C. 1985, c.I-5, as elected by the band members from time to time pursuant to the custom of the band;

“fiscal year” means April 1 of a calendar year through March 31 of the following calendar year;

“general government services” includes, without limitation, government and administrative programs, services and operations of the band or council on behalf of the band including, without limiting the generality of the foregoing, the operations of council and the development, preparation, enforcement and administration of council or band policies, by-law and programs and the administration and operation of department of the band;

“minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the minister;

“permitted property taxation by-law expenditure” means those expenditures out of property tax revenue authorized to be made under subsection 12 of the *Property Taxation By-law*;

“property assessment by-law” means the *Sliammon First Nation Property Assessment By-law* approved and passed by the council on the 10th day of August, 1995, and approved by the minister on the 30th day of November, 1995, as amended from time to time;

“property taxation by-law” means the *Sliammon First Nation Property Taxation By-law* approved and passed by the council on the 10th day of August, 1995, and approved by the minister on the 30th day of November, 1995, as amended from time to time;

“property tax revenue” includes all taxes and other moneys raised under the *Property Taxation By-law*, including without limiting the generality of the foregoing, all interest earned thereon and other accumulations thereto from time to time;

“public works” includes

(a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating

(i) roads, streets, overpass, underpass, sidewalks, foot crossing, curbing bridges, tunnels, culverts, embankments and retaining walls;

(ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasement, transformer structures and other related works and facilities;

(iii) conduits for wires, fibre-optics and pipes for purpose other than providing public lighting within reserve, including without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;

(v) sewerage treatment and water treatment works, facilities and plants;

(vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and

(vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi),

together with reserve lands appurtenant thereto;

(b) remediating environmentally reserve lands; and

(c) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials;

“reserve” means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the band, whether they be designated lands or conditionally surrendered lands or otherwise;

“surveyor of taxes” means the surveyor of taxes appointed by council under the *Sliammon First Nation Property Taxation By-law*;

“taxation expenditure by-law” means the *Taxation Expenditure By-law* referred to in section 2;

“utility services” includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

3.(1) This by-law authorizes the expenditure of property tax revenue by council on behalf of the band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this by-law authorizes the expenditure of property tax revenue by council on behalf of the band on community works, community services, general government services, permitted property taxation by-law expenditure, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before April 30 in each fiscal year, the surveyor of taxes shall prepare and table with council a draft annual property tax budget for then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavour to consider such budget and resolution on or before July 31 of the same fiscal year.

(2) An annual property tax budget may, but is not required to, be in form of that draft annual property tax budget attached as Schedule “A” to this by-law.

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this by-law shall be made pursuant to an annual property tax budget that has been approved by band council resolution.

(4) For greater certainty

(a) band council may at any time and from time to time amend any annual property tax budget and any band council resolution approving an annual property tax budget; and

(b) nothing in this by-law shall have the effect of amending subsection 12 of the *Property Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

5.(1) All property tax revenue shall be deposited in a *special* account or accounts maintained in the name of the band and be invested until required to be expended pursuant to an annual property tax budget that has been approved by band council resolution.

(2) Any surplus property tax revenue raised during a fiscal year that is not required approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the band and be invested until required for such expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

6. The surveyor of taxes shall administer this by-law.

BY-LAW REMEDIAL

7. This by-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

8.(1) Head notes, marginal notes and provision headings form no part of this by-law but shall be construed as being inserted for convenience of reference only.

(2) A finding by a court of competent jurisdiction that a section or provisions of this by-law is void or invalid shall not effect or bear upon the validity or invalidity of any other section or part of this by-law or this by-law as a whole.

(3) Where a provision in this by-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this by-law words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

9. This by-law shall come into force immediately upon being by the minister.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Sliammon First Nation held at the Sliammon First Nation Administration Office, (RR #2 Sliammon Road, Powell River, B.C. V8A 4Z3), this 26th day of May, 2003.

SCHEDULE “A”

NAME OF BAND:	Sliammon First Nation	June 4, 2003
	2003/2004 Provisional Budget	
Total Taxes Collected		\$ 126,253.11
Special Projects Revenues	\$ 58,144.15	
Capital Projects Fund		\$ 12,625.31
Income Stabilization Fund		\$ 12,625.31
Regional District Contribution		\$ 31,185.00
Reserve Fund		\$ 1,708.53
Administration Costs:	\$ 55,708.96	
Support		\$ 54,708.96
Miscellaneous		\$ 1,000.00
Admin Fees:	\$ 12,400.00	
Telephone & Fax		\$ 2,500.00
Travel Training/Staff		\$ 3,500.00
Workshops		\$ 1,000.00
Contingency		\$ 600.00
Technical Support		\$ 1,000.00
Legal Fees		\$ 1,500.00
Appeal Process		\$ 100.00
BCAA		\$ <u>2,200.00</u>
TOTAL EXPENDITURES		\$ 126,253.11

SCHEDULE "A"

The Council of Snuneymuxw First Nation hereby adopts the following taxation rates for the 2003 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed in those sections included in Part II of the <i>Nanaimo Indian Band Assessment By-law</i> .	Rate of Tax applied against each \$1000.00 of the assessed value of the land and improvements as determined in accordance with Part II of the <i>Nanaimo Indian Band By-law</i> .
Class 1 - Residential	14.5810
Class 2 - Utilities	69.7170
Class 3 - Unmanaged Forest Land	nil
Class 4 - Major Industry	54.9501
Class 5 - Light Industry	33.3974
Class 6 - Business and Other	33.0429
Class 7 - Managed Forest Land	11.7684
Class 8 - Recreational/Non-Profit Organization	19.7798
Class 9 - Farm	8.3048

SODA CREEK INDIAN BAND
2003 RATES BY-LAW
BY-LAW NO. 2003-TX01

[Effective June 1, 2003]

WHEREAS pursuant to subsection 83(1) of the *Indian Act*, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interest in the land including rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Soda Creek Indian Band enacted the *Soda Creek Indian Band Taxation and Assessment By-law* on December 23, 1997;

NOW BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Soda Creek Indian Band 2003 Rates By-law*.

2. Pursuant to section 24 of the *Soda Creek Indian Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2003 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Soda Creek Indian Band at a duly convened meeting held on the [23rd] day of [April], 2003.

[Dorothy Phillips]

 Chief Dorothy Phillips

[David Pop]

 Councillor David Pop

[Ellie Mitchell]

 Councillor Ellie Mitchell

[Cheryl Chapman]

 Councillor Cheryl Chapman

SCHEDULE “A”

The Council of the Soda Creek Indian Band hereby adopts the following taxation rates for the 2003 taxation year for the following classes of property.

Class of Property	Tax Rate
1. Residential	0
2. Utility	26.4693
3. Unmanaged Forest	0
4. Major Industry	0
5. Light Industry	0
6. Business/Other	0
7. Managed Forest	0
8. Recreational/Non-Profit	0
9. Farm	0

SONGHEES FIRST NATION
2003 RATES BY-LAW
BY-LAW NO. 2003-02

[Effective June 9, 2003]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Songhees First Nation has duly and properly enacted the *Songhees Indian Band Property Assessment and Taxation By-laws*;

NOW BE IT THEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Songhees First Nation 2003 Rates By-law No. 2003-02*.

2. Pursuant to Section 18.1 of the *Songhees Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2003 Songhees First Nation Rates By-law No. 2003-02*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 23rd day of May, 2003.

[Garry J. Albany]

Chief

[Harry Baptiste Dick]

Councillor

[Frank E. George]

Councillor

[Elmer George]

Councillor

[Norman George]

Councillor

SCHEDULE “A”

The Council of the Songhees First Nation hereby adopts the following taxation rates for the 2003 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 18.1 of the <i>Songhees Indian Band Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Songhees Indian Band Property Assessment By-law</i> .
Class 1 - Residential	10.056684
Class 2 - Utilities	50.784910
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	0
Class 5 - Light Industry	0
Class 6 - Business and Other	29.968422
Class 7 - Managed Forest Land	0
Class 8 - Recreation/Non-Profit Organization	0
Class 9 - Farm	0

SONGHEES FIRST NATION
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2003-01

[Effective June 9, 2003]

WHEREAS:

The *Property Assessment and Taxation By-laws* were made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, for the purpose of taxation for local purposes of land, or interests in land, in the “reserve” (as defined in the *Property Assessment and Taxation By-law*), including rights to occupy, possess or use land in the “reserve”;

Subsection 83(2) of the *Indian Act* provides that an expenditure made out of moneys raised pursuant to subsection 83(1) of the *Indian Act* must be made under the authority of a by-law of the council of the band;

Section 12 of the *Property Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, this *Taxation Expenditure By-law* is hereby enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

SHORT TITLE

1. This by-law may be cited for all purposes as the *Property Tax Expenditure By-law*.

DEFINITIONS

2. In this by-law, including without limiting the generality of the foregoing in the recitals and this section,

“annual property tax budget” means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

“band” means the Songhees First Nation;

“band council resolution” means a motion passed and approved at a meeting of council pursuant to the consent of a majority of the quorum of the councillors of the band;

“community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or council on behalf of the band and used for community services or general government services, including, without limiting the generality of the foregoing, band administration offices, band public works yards, cemeteries, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with reserve lands appurtenant thereto;

“community services” includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or council on behalf of the band and of benefit to any residents of reserve (whether in common with any non-residents of reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;

“council” means the council of the Songhees First Nation within the meaning of subsection 2(1) of the *Indian Act* as elected by the band members from time to time;

“fiscal year” means January 1 of a calendar year through December 31 of the same calendar year;

“general government services” includes, without limitation, government and administrative programs, services and operations of the band or council on behalf of the band including, without limiting the generality of the foregoing, the operations of council and the development, preparation, enforcement and administration of council or band policies, by-laws and programs and the administration and operation of departments of the band;

“Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the minister;

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under section 12 of the *Property Taxation By-law*;

“property assessment by-law” means the *Songhees Indian Band Property Assessment By-law* approved and passed by the council and approved by the Minister, as amended from time to time;

“property taxation by-law” means the *Songhees Indian Band Property Taxation By-law* approved and passed by the council and approved by the Minister, as amended from time to time;

“property tax revenue” includes all taxes and other moneys raised under the *Property Assessment and Taxation By-laws*, including without limiting the generality of the foregoing all interest earned thereon and other accumulations thereto from time to time;

“public works” includes:

(a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating:

(i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls;

(ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within reserve, including without limiting the generality of the foregoing all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;

(v) sewerage treatment and water treatment works, facilities and plants;

(vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and

(vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi),

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated reserve lands; and

(c) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials;

“reserve” means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the band, whether they be designated lands or conditionally surrendered lands or otherwise and special reserves being lands that have been set apart for the use and benefit of the Songhees First Nation and legal title thereto is not vested in Her Majesty within the meaning of section 36 of the *Indian Act*;

“surveyor of taxes” means the surveyor of taxes appointed by council under the *Songhees Indian Band Property Assessment and Taxation By-laws*;

“taxation expenditure by-law” means this *Taxation Expenditure By-law*;

“utility services” includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

4.(1) This by-law authorizes the expenditure of property tax revenue by council on behalf of the band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this by-law authorizes the expenditure of property tax revenue by council on behalf of the band on community works, community services, general government services, permitted property taxation by-law expenditures, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

5.(1) On or before October 31 in each fiscal year, the surveyor of taxes shall prepare and table with council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavour to consider such budget and resolution on or before December 15 of the same fiscal year.

(2) An annual property tax budget may, but is not required to, be in the form of that draft annual property tax budget attached as Schedule “A” to this by-law.

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this by-law shall be made pursuant to an annual property tax budget that has been approved by band council resolution.

(4) For greater certainty:

(a) band council may at any time and from time to time amend any annual property tax budget and any band council resolution approving an annual property tax budget; and

(b) nothing in this by-law shall have the effect of amending section 12 of the *Property Taxation By-law* or of limiting the authorization of, or requiring

additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

6.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the band and be invested until required to be expended pursuant to an annual property tax budget that has been approved by band council resolution.

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual property tax budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the band and be invested until required for such expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

7. The surveyor of taxes shall administer this by-law.

BY-LAW REMEDIAL

8. This by-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

9.(1) Headings form no part of this by-law but shall be construed as being inserted for convenience of reference only.

(2) A finding by a court of competent jurisdiction that a section or provision of this by-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this by-law or this by-law as a whole.

(3) Where a provision in this by-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this by-law words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

10. This by-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 23rd day of May, 2003.

[Gary Albany]

Chief

[Frank E. George]

Councillor

[Elmer George]

Councillor

[Norman George]

Councillor

[Harry Baptiste Dick]

Councillor

SCHEDULE "A"

Songhees First Nation
2003 Taxation Budget

GENERAL GOVERNMENT SERVICES

General Administration	44,000.00
Council Remuneration	24,000.00
Taxation/Local Services Department	55,000.00
Governance Capacity Building	12,000.00
Tax Appeals	2,500.00
<i>Total:</i>	<i>137,500.00</i>

PROTECTIVE SERVICES

Emergency Measures	4,800.00
By-law Enforcement Department	40,500.00
Fire Protection	57,000.00
Animal/Pest Control	2,400.00
<i>Total:</i>	<i>104,700.00</i>

TRANSPORTATION SERVICES

Roads & Streets	8,000.00
Traffic Control	4,800.00
<i>Total:</i>	<i>12,800.00</i>

RECREATIONAL & CULTURAL SERVICES

Library	20,000.00
Playground & Parks	15,000.00
<i>Total:</i>	<i>35,000.00</i>

COMMUNITY DEVELOPMENT

Planning	15,500.00
Engineering	12,000.00
<i>Total:</i>	<i>27,500.00</i>

ENVIRONMENTAL HEALTH SERVICES

Refuse Collection & Disposal	12,000.00
Sewer	52,000.00
<i>Total:</i>	<i>64,000.00</i>

FISCAL SERVICES

Contingency Fund	80,000.00
Capital Projects Reserve	80,000.00
Home Owner Grants	240,000.00
<i>Total:</i>	<i>400,000.00</i>

PAYMENTS TO SERVICE PROVIDERS

Regional District Hospital	27,000.00
BC Assessment	9,100.00
<i>Total:</i>	<i>36,100.00</i>

2003 Property Tax Expenditures: 817,600.00

[Julie Baker]

Julie Baker
Sxwélhchaliya

Dale Harry
Xwa-xwalkn

[Byron Joseph]

Byron Joseph
sekwílem

Evelyn Joseph
sxánanulh

Anthony Moody
Tsetsímshtn

[Ann Whonnock/Syexwáliya]

Ann Whonnock
Syexwáliya

Harold Calla

[Krisandra Jacobs]

Krisandra Jacobs

[Dennis Joseph]

Dennis Joseph
Xwech'taal

[Chief Floyd Joseph]

Chief Floyd Joseph
Skwatatxwamkin siyam

[Chief Richard Williams]

Chief Richard Williams
Xwélxwelacha siyam

SCHEDULE "A"

Property Classes within each Taxation District
(Section 15)

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Seymour (NVD) Taxation District	The Whole of Seymour Creek Indian Reserve Number 2 That part of Capilano Indian Reserve Number 5 that was within the boundaries of the Corporation of the District of North Vancouver as those boundaries existed as at January 1, 1992.	1. Residential	6.96472
		2. Utilities	59.00604
		3. Unmanaged Forest Land	0.00000
		4. Major Industry	56.82771
		5. Light Industry	34.08396
		6. Business & Other	24.28675
		7. Managed Forest Land	0.00000
		8. Recreational Property / Non-Profit Organization	11.62583
		9. Farm	0.00000

SCHEDULE “A” (continued)

Property Classes within each Taxation District
(Section 15)

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Mission (NVC) Taxation District	The Whole of Mission Indian Reserve Number 1	1. Residential	7.03333
		2. Utilities	58.33939
		3. Unmanaged Forest Land	0
		4. Major Industry	52.64736
		5. Light Industry	35.74894
		6. Business & Other	23.53094
		7. Managed Forest Land	0
		8. Recreational Property / Non-Profit Organization	9.78872
		9. Farm	0

SCHEDULE "A" (continued)

Property Classes within each Taxation District
(Section 15)

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Capilano (WVD) Taxation District	That part of Capilano Indian Reserve Number 5 that was within the boundaries of the Corporation of the District of West Vancouver as those boundaries existed as at January 1, 1992.	1. Residential	6.2633
		2. Utilities	33.6338
		3. Unmanaged Forest Land	0
		4. Major Industry	26.7938
		5. Light Industry	23.9236
		6. Business & Other	18.5420
		7. Managed Forest Land	0
		8. Recreational Property / Non-Profit Organization	10.6643
		9. Farm	0

**ST. MARY'S INDIAN BAND
RATES BY-LAW NO. 2003-YR 11**

[Effective August 29, 2003]

SCHEDULE "A"
Prescribed Tax Rates
For the Taxation Year 2003

Class of Property	Tax Rates
1. Residential	16.6169
2. Utilities	81.5788
3. Unmanaged Forest Land	
4. Major Industry	75.7201
5. Light Industry	42.5254
6. Business	37.1763
7. Managed Forest Land	
8. Seasonal	19.1681
9. Farm	18.9227

BE IT KNOWN that this by-law entitled *Rates By-law* which forms part of the *Taxation By-law* passed by Chief and Council, and approved by the Minister on 1992, March 9, that being a by-law, to establish via by-law, a system on the reserve lands of the St. Mary's First Nation for the fair and equitable taxation for local purposes of land, or interests in land, including the rights to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as *Rates By-law 2003 Yr-11* by the Chief and Council of the St. Mary's First Nation.

APPROVED AND PASSED by the St. Mary's First Nation Council this ~~4th~~ day of July, 2003.

A quorum for this First Nation consists of three (3) Councillors.

[Sophie Pierre]

Chief Sophie Pierre

[Cheryl Casimer]

Councillor Cheryl Casimer

Councillor Jim Whitehead

Councillor Robert Williams

[Terry Whitehead]

Councillor Terry Whitehead

**T'IT'Q'ET FIRST NATION
2003 TAX RATES BY-LAW
BY-LAW NO. 2003-1**

[Effective September 30, 2003]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including the rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the T'it'q'et First Nation (also formally known as the Lillooet Indian Band) enacted the *Lillooet Indian Band Assessment and Taxation By-laws* on September 23, 1992;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *T'it'q'et First Nation 2003 Rates By-law*.

2. Pursuant to section 3 of the *T'it'q'et First Nation Tax By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2003 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 31st day of July, 2003.

[Norm Leech]

Chief Norm Leech

[Doreen Whitney]

Councillor Doreen Whitney

[Robert Leech]

Councillor Robert Leech

[Dean Billy]

Councillor Dean Billy

[Marilyn Napoleon]

Councillor Marilyn Napoleon

SCHEDULE "A"

The council of T't'q'et First Nation hereby adopts the following taxation rates for the 2003 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule 11 and Section 3 of the <i>T't'q'et First Nation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with the <i>T't'q'et First Nation Assessment By-law</i> .
Class 1 - Residential	12.633
Class 2 - Utilities	43.159
Class 4 - Major Industry	36.085
Class 6 - Business and Other	26.919

TL'AZT'EN NATION
2003 EXPENDITURE BY-LAW

[Effective June 9, 2003]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose; and

WHEREAS the Council of the Tl'azt'en Nation enacted the *Tl'azt'en Nation Property Assessment and Taxation By-law* on the 25th day of October 1996;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular Section 55(3) and Section 56 for the purpose of the application of taxation revenues.

1. This By-law may be cited for all purposes as the *Tl'azt'en Nation 2003 Expenditure By-law*.

2. Pursuant to Section 55 and 56 of the *Tl'azt'en Nation Property Assessment and Taxation By-law*, the expenditures of taxation revenues are as follows:

- (a) the administration of the *Tl'azt'en Nation Property Assessment and Taxation By-law*, \$1,000.00;
- (b) the remuneration of British Columbia Assessment Authority, \$1,790.46; and
- (c) the funding of road maintenance and community improvement on the Binche Indian Reserve #2, (\$151.92).

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held in Tache, B.C. on the 14th day of May, 2003.

Quorum: Five (5).

[Thomas Alexis]

Chief

[William Pierre]

Councillor

[Bertha Felix]

Councillor

[Bernadette A. John]

Councillor

[Amelia Stuart]

Councillor

**TL'AZT'EN NATION
2003 RATES BY-LAW**

[Effective June 9, 2003]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose; and

WHEREAS the Council of the Tl'azt'en Nation enacted the *Tl'azt'en Nation Property Assessment and Taxation By-law* on the 25th day of October 1996;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) (a) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Tl'azt'en Nation 2003 Rates By-law*.

2. Pursuant to Section V of the *Tl'azt'en Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2003 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held in Tache, B.C. on the 14th day of May, 2003.

Quorum: Five (5).

[Thomas Alexis]

Chief

[William Pierre]

Councillor

[Bertha Felix]

Councillor

[Bernadette A. John]

Councillor

[Amelia Stuart]

Councillor

SCHEDULE "A"

The Council of Tl'azt'en Nation hereby adopts the following taxation rates for the 2003 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property prescribed under Schedule II of the <i>Tl'azt'en Nation Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the <i>Tl'azt'en Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	9.7825
Class 2 - Utilities	27.5632
Class 3 - Unmanaged Forest Land	26.117
Class 4 - Major Industry	25.1412
Class 5 - Light Industry	21.471
Class 6 - Business and Other	19.3622
Class 7 - Managed Forest Land	9.8282
Class 8 - Recreation/Non-Profit Organization	8.5355
Class 9 - Farm	9.3655

TOBACCO PLAINS INDIAN BAND
2003 RATES BY-LAW
BY-LAW NO. 2003-TX2

[Effective June 11, 2003]

WHEREAS pursuant to subsection 83(1) of the *Indian Act*, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interest in land including the rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matters arising out of any or any ancillary to such purpose;

AND WHEREAS the Council of the Tobacco Plains Indian Band enacted the *Tobacco Plains Indian Band Taxation and Assessment By-law* on March 9, 1992;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular to Section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Tobacco Plains Indian Band 2003 Rates By-law*.

2. Pursuant to section 24 of the *Tobacco Plains Indian Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule "A" which is attached and forms part of this By-law.

THIS BY-LAW IS HEREBY ENACTED by the Chief and Council of the Tobacco Plains Indian Band at a duly convened meeting held on the 28th day of May, 2003.

Chief Mary Mahseelah

[Zoe Gravelle]
Councillor Zoe Gravelle

[JoAnn Barr]
Councillor JoAnn Barr

Councillor John Terry Mahseelah

[Levi Gravelle]
Councillor Levi Gravelle

SCHEDULE "A"

The Council of the Tobacco Plains Indian Band hereby adopts the following taxation rates for the 2003 taxation year for the following classes of property:

Classes of Property	Tax Rate
1. Residential	14.9829
2. Utility	52.4404
3. Unmanaged Forest	0
4. Major Industry	0
5. Light Industry	42.0367
6. Business and Other	0
7. Managed Forest	0
8. Recreation/Non-Profit	0
9. Farm	14.9829

**TSAWWASSEN FIRST NATION
2003 RATES BY-LAW
BY-LAW NO. 2003-TX-01**

[Effective May 29, 2003]

WHEREAS the Chief and Council of a band may make by-laws for the purpose of taxation of land or interests in land in a reserve for local purposes pursuant to section 83(1) of the *Indian Act* and with respect to any matter arising out of or ancillary to the exercise of powers under section 83 of the Act;

AND WHEREAS the Council of the Tsawwassen First Nation, also known as the Tsawwassen Indian Band, enacted a taxation by-law (which, as subsequently amended, is hereby referred to as the *Taxation By-law*) and an assessment by-law (which, as subsequently amended, is hereby referred to as the *Assessment By-law*) on March 11, 1994, respectively;

AND WHEREAS the Minister of Indian Affairs and Northern Development approved both the *Taxation By-law* and the *Assessment By-law* on May 26, 1994;

BE IT HEREBY RESOLVED that the Chief and Council of the Tsawwassen First Nation enacts the following by-law pursuant to section 83(1) of the *Indian Act* for the purpose of establishing rates of taxation for the year 2003.

1. This By-law may be cited for all purposes as the *Tsawwassen First Nation 2003 Rates By-law*.

2. The tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *Tsawwassen First Nation 2003 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 13th day of May, 2003.

A quorum of Council is 3.

[Kim Baird]

Chief Kim Baird

[Andrea Jacobs]

Councillor Andrea Jacobs

[Russell Williams]

Councillor Russell Williams

[Stuart Morgan]

Councillor Stuart Morgan

[Laura Cassidy]

Councillor Laura Cassidy

SCHEDULE "A"

The council of the Tsawwassen First Nation hereby adopts the following taxation rates for the 2003 taxation year for the following classes of property.

Class of property as prescribed under Section 6 of the <i>Tsawwassen First Nation Assessment By-law</i> and the <i>Tsawwassen First Nation Taxation By-law</i> .	Rate of tax applied against each \$1,000 of the assessed value of the land and improvements as determined in accordance the <i>Tsawwassen First Nation Assessment By-law</i> and the <i>Tsawwassen First Nation Taxation By-law</i> .
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Class 1 - Residential	9.5
Class 2 – Utilities	59.9
Class 3 – Unmanaged Forest Land	0
Class 4 – Major Industry	0
Class 5 – Light Industry	0
Class 6 – Business and Other	27.5
Class 7 – Managed Forest Land	0
Class 8 – Recreational/Non-Profit Org.	10.2
Class 9 – Farm	0

**TSLEIL-WAUTUTH FIRST NATION
2003 RATES BY-LAW
BY-LAW NO. 06-02-2003**

[Effective June 11, 2003]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Tsleil-Waututh First Nation (also known as the Burrard Indian Band) enacted the *Tsleil-Waututh First Nation Property Assessment and Taxation By-law* on March 24, 1997, which said By-law was approved by the Minister of Indian Affairs and Northern Development on September 30, 1997;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Tsleil-Waututh First Nation 2003 Rates By-law*.

2. Pursuant to Section 8 of the *Tsleil-Waututh First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2003 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 2nd day of June, 2003.

[Maureen Thomas]

Chief

[Justin George]

Councillor

[Gerald D. Thomas]

Councillor

[Jennifer Thomas]

Councillor

[Lianna Martin]

Councillor

SCHEDULE "A"

The Council of the Tsleil-Waututh First Nation (Burrard Indian Band) hereby adopts the following taxation rates for the 2003 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 8 of the <i>Tsleil-Waututh First Nation Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Parts IV, VII, VIII and IX of the <i>Tsleil-Waututh First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	6.96472
Class 2 - Utilities	59.00604
Class 3 - Unmanaged Forest Land	0.0000
Class 4 - Major Industry	56.82771
Class 5 - Light Industry	34.08396
Class 6 - Business and Other	24.28675
Class 7 - Managed Forest Land	0.0000
Class 8 - Recreation/Non-Profit Organization	11.62583
Class 9 - Farm	0.0000

**TZEACHTEN FIRST NATION
RATES BY-LAW NO. 2003**

[Effective August 29, 2003]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Tzeachten First Nation (also known as the Tzeachten Indian Band) enacted the *Tzeachten First Nation Property Assessment By-law Amendment 1-1995* and the *Tzeachten First Nation Property Taxation By-law Amendment 1-1995* on December 12, 1995;

NOW BE IT HEREBY RESOLVED that the following By-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This By-law may be cited for all purposes as the *Tzeachten First Nation Rates By-law No. 2003*.

2. Pursuant to Section 3 of the *Tzeachten First Nation Property Assessment By-law Amendment 1-1995*, the tax rates for each class of property shall be in accordance with Schedule "A-1" which is attached, and forms part of the *Tzeachten First Nation Rates By-law No. 2003*.

THIS BY-LAW IS HEREBY MADE AND APPROVED at a duly convened meeting of the Chief and Council of the Tzeachten First Nation, also known as the Tzeachten Indian Band, this [10th] day of [June] , 2003.

[Joe Hall]

Chief Joe Hall

[Glenda Campbell]

Councillor Glenda Campbell

[Tony Malloway]

Councillor Tony Malloway

SCHEDULE "A-1"

The Council of the Tzeachten First Nation, also known as the Tzeachten Indian Band, hereby adopts the following taxation rates for the 2003 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule 5 of the <i>Tzeachten First Nation Property Assessment By-law Amendment 1-1995</i> and Section 3 of the <i>Tzeachten First Nation Property Taxation By-law Amendment 1-1995</i> .	Rate of Tax applied against each \$1000.00 of the assessed taxable value total of land and improvements for each class of property as set out in the assessment roll for the Tzeachten First Nation pursuant to Section 6 of the <i>Tzeachten First Nation Property Assessment By-law Amendment 1-1995</i> .
Property Class	Rate
Class 1 - Residential	11.660
Class 2 - Utilities	62.275
Class 3 - Unmanaged Forest Land	23.921
Class 4 - Major Industry	29.901
Class 5 - Light Industry	24.508
Class 6 - Business and Other	26.289
Class 7 - Managed Forest Land	26.566
Class 8 - Recreational/Non-Profit	8.1042
Class 9 - Farm	20.560
Class 10 - Railway	0.000

**UPPER SIMILKAMEEN INDIAN BAND
2003 RATES BY-LAW NO. 03-01**

[Effective September 5, 2003]

WHEREAS:

Pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS:

The Council of the Upper Similkameen Indian Band enacted the *Upper Similkameen Property Assessment and Taxation By-law* on December 13, 2002;

NOW BE IT HEREBY RESOLVED:

That the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited as the *Upper Similkameen Indian Band 2003 Rates By-law*.

2. Pursuant to Section 22 of the *Upper Similkameen Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2003 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 17th day of July, 2003.

A quorum of the Upper Similkameen Indian Band Council consists of 2 Council members.

[Richard Holmes]

Chief

[Charlene Allison]

Councillor Charlene Allison

[Miranda Squakin]

Councillor Miranda Squakin

SCHEDULE "A"

The Council of the Upper Similkameen Indian Band hereby adopts the following Taxation Rates for the 2003 Taxation year for the following classes of property.

Class of Property as prescribed under Schedule "A" and Section 6 of the *Upper Similkameen Indian Band Property Assessment By-law*.

Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part 3 of the *Upper Similkameen Indian Band Property Assessment By-law*.

	Electoral Area G	Electoral Area H
	"Jurisdiction 716"	"Jurisdiction 717"
	Lands + Improv.	Lands + Improv.
Class 1 - Residential	9.5299	8.7917
Class 2 - Utilities	31.214	27.3577
Class 3 - Unmanaged Forest Land	30.2893	25.8821
Class 4 - Major Industry	28.6877	24.9416
Class 5 - Light Industry	25.0175	21.2715
Class 6 - Business and Other	21.9177	19.2188
Class 7 - Managed Forest Land	12.9574	9.6513
Class 8 - Recreational	9.5786	8.4774
Class 9 - Farm	10.6786	9.5768

WESTBANK FIRST NATION
2003 EXPENDITURE BY-LAW ANNUAL BUDGET
BY-LAW NO. 03-TX-02

[Effective May 25, 2003]

A By-law to Amend the Westbank First Nation Taxation Expenditure By-law, 1995, passed by Chief and Council the 6th day of June 1995 and by the Minister the 24th day of October, 1995.

WHEREAS the *Westbank First Nation Taxation Expenditure By-law, 1995* was passed by Chief and Council of the Westbank First Nation in the best interest of the Band, as a by-law in accordance with section 83(2) of the *Indian Act* for the purpose of the expenditure of monies collected by the Westbank First Nation pursuant to Westbank First Nation Property Assessment and Taxation enabling by-laws as approved by the Minister, in accordance with section 83(1) of the *Indian Act*; and

WHEREAS pursuant to Section 3.2 of the *Westbank First Nation Taxation Expenditure By-law 1995*, on or before June 30 of each Fiscal Year, the Band Council will prepare the Annual Budget and will by by-law add the Annual Budget as a schedule to the enacted *Expenditure By-law*; and

NOW THEREFORE BE IT HEREBY RESOLVED THAT the Chief and Council of the Westbank First Nation enacts as an amending By-law;

SHORT TITLE

This amending by-law may be cited as the *2003 Expenditure By-law Annual Budget*.

1. That the following Schedule “2003” Expenditure By-law Annual Budget shall be added to the *Westbank First Nation Taxation Expenditure By-law 1995*.

PASSED AND APPROVED by the council of the Westbank First Nation at a duly convened meeting of the Band council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this [22nd] day of [April], 2003.

[Robert Louie]

Chief Robert Louie

[Raf DeGuevara]

Councillor Raf DeGuevara

[Larry Derrickson]

Councillor Larry Derrickson

[Clarence Clough]

Councillor Clarence Clough

[Mickey Werstuik]

Councillor Mickey Werstuik

WESTBANK FIRST NATION
2003 TAX RATE SCHEDULE AMENDING BY-LAW
BY-LAW NO. 03-TX-03

[Effective May 25, 2003]

WHEREAS the Chief and Council of the Westbank First Nation deems it advisable and in the best interests of the members of the Westbank First Nation to amend the *Property Taxation By-law 95-TX-08* passed by Chief and Council December 11, 1995 and approved by the Minister April 23, 1996, that being a by-law to establish by by-law a system on the reserve land of the Westbank First Nation for the fair and equitable taxation for local purposes of land, or interests in land including rights to occupy, possess or use land in the reserve; and

WHEREAS pursuant to Section 18.1(3) of the *Westbank First Nation Property Taxation By-law 95-TX-08*, Chief and Council shall prescribe tax rates; and

WHEREAS those tax rates prescribed by the Chief and Council are set out in schedules to the *Westbank First Nation Property Taxation By-law 95-TX-08* pursuant to Section 18.1(4); and

NOW THEREFORE BE IT HEREBY RESOLVED THAT the Chief and Council of the Westbank First Nation enacts as an amending By-law;

SHORT TITLE

This amending by-law may be cited as the *2003 Tax Rate Schedule Amending By-law*.

1. That the following Schedule II - 2003 Tax Rate Schedule shall be added to the *Westbank First Nation Property Taxation By-law 95-TX-08* passed by Chief and Council December 11, 1995 and approved by the Minister April 23, 1996.

PASSED AND APPROVED by the council of the Westbank First Nation at a duly convened meeting of the band council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this [22nd] day of [April], 2003.

[Robert Louie]

Chief Robert Louie

[Raf DeGuevara]

Councillor Raf DeGuevara

[Larry Derrickson]

Councillor Larry Derrickson

Councillor Clarence Clough

Councillor Mickey Werstuik

2003 TAX RATE SCHEDULE

SCHEDULE "II"

Property Classes Within Each Taxation District
(Section 18.1)

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Reserves Comprising Taxation District	Property Classes	Tax Rates for the Taxation Year 2003
Taxation District	The reserve lands of the Westbank	1. Residential	11.6417
Westbank First Nation.	First Nation.	2. Utilities	38.4175
	IR#9 and IR#10	3. Unmanaged Forest Land	N/A
		4. Major Industry	N/A
		5. Light Industry	26.3101
		6. Business & Other	25.4952
		7. Managed Forest Land	N/A
		8. Recreational Property/ Non-Profit Organization	11.9909
		9. Farm	11.6417

**WESTBANK FIRST NATION
DESIGN AND MAPPING BY-LAW NO. 03-TX-01
CAPITAL EXPENDITURE BY-LAW**

[Effective May 18, 2003]

To authorize the expenditure of up to One Hundred and Forty Two Thousand Dollars (\$142,000.00) from money raised pursuant section 83(1) of the *Indian Act* to call for proposals for engineering services for design, tendering services, and construction services and produce mapping for use for designing the sewer and other projects on IR # 8, 9, 10, 11, and 12 and that this work be funded from LGS taxation.

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the *Westbank First Nation Property Taxation By-law, 95-TX-08* (the *Taxation By-law*);

B. Pursuant to section 12(3)(1) of the *Taxation By-law*, the Westbank First Nation is authorized annually to deposit Ten (10%) per cent of annual gross taxes in a cumulative capital projects fund (the "Cumulative Fund") to be used from time to time for such capital projects as may be authorized by by-law;

C. In accordance with section 12(3)(1) of the *Taxation By-law*, the Westbank First Nation has established a Cumulative Fund;

D. Pursuant to section 83(2) of the *Indian Act* and section 12 of the *Taxation By-law*, any expenditure of moneys raised pursuant to the *Taxation By-law* must be made under the authority of a separate by-law;

E. Pursuant to the *Westbank First Nation Expenditure By-law, 1995*, amended by *By-law 97-TX-03* (the *Expenditure By-law*), the Westbank First Nation is authorized to expend moneys raised pursuant to the *Taxation By-law* for local purposes, including the provision of Local Services on Reserve and capital projects;

F. The Council of the Westbank First Nation deems it desirable and in the best interests of the members of the Westbank First Nation to produce mapping for use for designing the sewer and other projects on IR # 8, 9, 10, 11, and 12;

G. The Westbank First Nation proposes to expend a sum estimated the cost to be One Hundred and Forty Two Thousand Dollars (\$142,000), to call for proposals for engineering services for design, tendering services, and construction services and produce mapping for use for designing the sewer and other projects on IR # 10 and report back to Council before producing mapping for IR # 8, 9, 11, and 12 pursuant to the Project Summary attached as Schedule "A" to this By-law;

H. Westbank First Nations has estimated the total cost to produce this mapping outlined in Schedule "A" to be \$142,000 including expenses incidental thereto.

BE IT HEREBY RESOLVED AND AGREED that this By-law, entitled the *WFN Design and Mapping By-law No. 03-TX-01* being read for the first, second and third and final time by the Council of the Westbank First Nation held at a duly convened meetings.

1st Reading

Kelowna, British Columbia, this [10th] day of [March] , 2003.

[Robert Louie]

Chief Robert Louie

[Raf DeGuevara]

Councillor Raf DeGuevara

[Councillor Larry Derrickson]

[Clarence Clough]

Councillor Clarence Clough

[Mickey Werstuik]

Councillor Mickey Werstuik

2nd Reading

Kelowna, British Columbia, this [10th] day of [March] , 2003.

[Robert Louie]

Chief Robert Louie

[Raf DeGuevara]

Councillor Raf DeGuevara

[Councillor Larry Derrickson]

[Clarence Clough]

Councillor Clarence Clough

[Mickey Werstuik]

Councillor Mickey Werstuik

that this By-law, entitled the *WFN Design and Mapping By-law No. 03-TX-01* being read for the third and final time and is hereby enacted as By-law No. 03-TX-01 by the Council of the Westbank First Nation at a duly convened meeting of Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this [24th] day of [March] , 2003.

3rd Reading

Kelowna, British Columbia, this [24th] day of [March] , 2003.

[Robert Louie]

Chief Robert Louie

[Raf DeGuevara]

Councillor Raf DeGuevara

[Larry Derrickson]

Councillor Larry Derrickson

[Clarence Clough]

Councillor Clarence Clough

[Mickey Werstuik]

Councillor Mickey Werstuik

SCHEDULE “A”

BUDGET FOR PROPOSED SURVEYING AND MAPPING OF IR # 8, 9, 10, 11, AND 12

ITEM	COST	FUNDING SOURCE
Call for proposals for engineering services for design, tendering services, and construction services	\$40,000	LGS
Engage a surveying and mapping company to provide aerial photography of IR 8, 9, 10, 11, and 12	\$10,000	LGS / Gallaghers
Engage the surveying and mapping company to produce 1:1000 scale mapping with 1 metre contours for use for designing the sewer and other projects on IR #10	\$30,000	LGS
Report back to Council before producing mapping for IR # 8, 9, 11, and 12	\$62,000	LGS / Gallaghers

**CARRY THE KETTLE FIRST NATION
2003 TAX RATES BY-LAW**

[Effective July 14, 2003]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Carry The Kettle First Nation enacted the *Carry The Kettle Property Assessment and Taxation By-law* on April 24, 2003;

NOW BE IT THEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Carry The Kettle First Nation 2003 Tax Rates By-law*.

2. Pursuant to section 11 of the *Carry The Kettle Property Assessment and Taxation By-law*, the rate of tax applied against each \$1000 of the assessed value of property shall be 2.70%.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on May 5 , 2003.

[Kenneth B. Kennedy]

Chief Kenneth B. Kennedy

[Kurt Adams]

Councillor Kurt Adams

[Leroy Hassler]

Councillor Leroy Hassler

[Vincent Eashappie]

Councillor Vincent Eashappie

[Clyde O'Watch]

Councillor Clyde O'Watch

[Timothy J. Eashappie]

Councillor Timothy J. Eashappie

[Bernice Saulteaux]

Councillor Bernice Saulteaux

**OCEAN MAN FIRST NATION
2003 RATES BY-LAW
BY-LAW NO. 2003-01**

[Effective September 30, 2003]

WHEREAS pursuant to the *Indian Act* R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Ocean Man First Nation (also known as the Ocean Man Band) enacted the *Ocean Man First Nation Property Assessment and Taxation By-law* on June 7, 1999;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Ocean Man First Nation 2003 Rates By-law*.

2. Pursuant to Section eleven (11) of the *Ocean Man First Nation Property and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2003 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Chief & Council at a duly convened meeting held on the [27th] day of [August], 2003.

[Connie Big Eagle]

Chief Connie Big Eagle

[Christine Grealey]

Councillor Christine Grealey

[Marion Standingready]

Councillor Marion Standingready

[Lillian Big Eagle]

Councillor Lillian Big Eagle

Councillor Rene Petel

SCHEDULE "A"/ 2003-01

The Council of the Ocean Man First Nation hereby adopts the following taxation rates for the 2003 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule 11 and Section 17 of the <i>Ocean Man First Nation Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	31.0 Mills
Class 2 - Utilities	31.0 Mills
Class 3 - Unmanaged Forest Land	31.0 Mills
Class 4 - Major Industry	32.1 Mills
Class 5 - Light Industry	32.1 Mills
Class 6 - Business and Other	31.0 Mills
Class 7 - Managed Forest Land	31.0 Mills
Class 8 - Recreation/Non-Profit Organization	31.0 Mills
Class 9 - Farm	31.0 Mills

Note: Number and types of property classes may vary across jurisdictions.

**WHITE BEAR FIRST NATIONS
2003 TAX RATES BY-LAW**

[Effective July 14, 2003]

That pursuant to a Resolution passed at a duly convened meeting of the Chief and Council of the White Bear First Nations (“White Bear”) at the office of White Bear on the 8th day of May, 2003 the Chief and Council of White Bear have authorized the following:

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose; and

WHEREAS the Council of the White Bear First Nations enacted the *White Bear First Nations Property Assessment and Taxation By-law* on April 23, 1998; and

WHEREAS the Council has caused an assessment to be made of all property shown on the assessment roll for 2002; and

NOW BE IT THEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *White Bear First Nations 2003 Tax Rates By-law*.

2. Pursuant to section 11 of the *White Bear First Nations Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule “A” which is attached.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 8th day of May, 2003.

Motioned by: _____ [Councillor Frederick Maxie]

Seconded by: _____ [Councillor G. Bruce Standingready]

Carried

Quorum 6 (six).

[Brian Standingready]

Chief Brian Standingready #531

Councillor Clint Kakakaway #1240

Councillor Roberta Littlechief #775

[Ken Lonechild #886]

Councillor Ken Lonechild #886

[Elmer Lonethunder]

Councillor Elmer Lonethunder #691

[Frederick Maxie #1578]

Councillor Frederick Maxie #1578

[Clarence Nokahoot]

Councillor Clarence Nokahoot #917

[Josh Kakakaway]

Councillor Josh Kakakaway #731

Councillor Terry Littlechief #920

Councillor Michael Lonechild #757

[Debbie Maxie]

Councillor Debbie Maxie #749

Councillor Robert McArthur #1539

Councillor G. Bruce Standingready
#933

WHITE BEAR FIRST NATIONS
2003 TAX RATES
SCHEDULE “A”

The Council of the White Bear First Nations hereby adopts the following taxation rates for the 2003 taxation year for the following classes of property.

COLUMN 1	Class	COLUMN 2
Classes of land and improvements as prescribed under Schedule II and Section 11 of the <i>White Bear First Nations Property Assessment and Taxation By-law</i> .		Rate of Tax applied against the assessed value of the land and improvements as determined in accordance with Part VII of the <i>White Bear First Nations Property Assessment and Taxation By-law</i> .
Agricultural	(a)(b)	
Residential	(c)(d)	
Seasonal Residential	(e)	
Commercial and Industrial	(f)(g)(h)(i)	2.97%

**WHITE BEAR FIRST NATIONS
FINANCIAL ADMINISTRATION BY-LAW**

[Effective May 29, 2003]

A By-law to regulate the receipt, management, and expenditure of the White Bear First Nations funds and establish the administrative structure of the White Bear First Nations which manages the funds.

1. PREAMBLE

WHEREAS section 83.1(b) of the *Indian Act* provides that Council may, subject to the approval of the minister of Indian and Northern Development, make by-laws for the following purposes:

- The appropriation and expenditure of moneys of the White Bear First Nations to defray the White Bear First Nations expenses;
- The appointment of officials to conduct the business of the Council and prescribing their duties; and
- With respect to any matter arising out or ancillary to the exercise of the aforementioned power;

WHEREAS the White Bear First Nations Council is empowered to exercise all legislative and executive authority for the White Bear First Nations; and

WHEREAS the Council of the White Bear First Nations wishes to establish a comprehensive by-law to govern financial accountability to its members;

WHEREAS the Council has fiduciary responsibility which includes the management and protection of all White Bear First Nations assets and obtaining the highest and best benefit from White Bear First Nations assets; and

WHEREAS the Council desires to protect the White Bear First Nations financial security for its members and for future generations; and

WHEREAS the Council has determined uniform standards are required to ensure all programs, services and corporate bodies exercise proper care in the use and management of assets; and

WHEREAS the Council intends that all programs, services and corporate bodies take responsibility for exercising fiduciary care in the use and management of all White Bear First Nations resources;

NOW THEREFORE the Council of the White Bear First Nations at a duly convened meeting of the Council enacts the following by-law.

2. TITLE

This by-law may be called the *White Bear First Nations Financial Administration By-law*.

3. COMPLIANCE

Every White Bear First Nations Council Member, committee member, employee and individual who serves the White Bear First Nations in any capacity shall be expected to ensure protection and management of all White Bear First Nations resources in accordance with standards set out in this by-law.

4. APPLICATIONS

This by-law governs the receipt, management, and expenditure of White Bear First Nations funds and the administrative organization of the White Bear First Nations to manage the funds.

5. DEFINITIONS

In this by-law:

(a) “Agent” or “Agencies” means any board, tribunal, commission, committee of the White Bear First Nations or any corporate body controlled by the White Bear First Nations including a society, non-profit corporation or business corporation;

(b) “Agreement” means any written contract between the White Bear First Nations and another party or parties, including the federal government, the provincial government or a third parties, pursuant to which money is to be paid to the White Bear First Nations;

(c) “Annual budget” means the forecast of operational capital and enterprise expenditures for the forthcoming fiscal year by the White Bear First Nations;

(d) “Assets” means both the monetary and physical possessions of White Bear First Nations;

(e) “Band Manager” means the most senior member of White Bear First Nations staff. He is appointed on terms set out in this by-law and job description. He is appointed by a resolution of Council. The Band Manager reports and is under the supervision of the Band Council as a whole;

(f) “Board” shall mean the White Bear First Nations Treasury Board established pursuant to this by-law;

(g) “Benefit schedules” means tables of payroll programs which may include (but is not exclusive to) employee health and life insurance and pension programs;

(h) “Budget” means a long term financial plan which reflects the goals of the Council and includes projected revenue sources, expenditures, surpluses and deficits (if applicable). It requires itemized explanations of revenue sources and expenditures. It may include a plan for a one, or five year financial projection, or a length of time required by the Treasury Board and Council and may include: “*special budget*” which means a budget set for a specific project which has a set time of conclusion. Special budgets are set for short term projects; “*Capital Budget*” which means a budget set for the purchase, construction or major renovation of physical assets of the White Bear First Nations, includes roads, bridges, utilities, water supply and septic systems, ditches and water spillways, buildings, waste control facilities, land purchase, landscaping and fencing and “*Operational Budget*” means programs operated by White Bear First Nations which offers direct services to its members;

(i) “Council” shall mean the Chief and Council of the White Bear First Nations;

(j) “Department” means an administrative division of the White Bear First Nations Government as established from time to time by Council and includes service centers, administrative units and other internal organizational units of the White Bear First Nations administration;

(k) “White Bear First Nations funds” means all moneys belonging to the White Bear First Nations and includes

- (1) all revenues of White Bear First Nations;
- (2) money borrowed by the White Bear First Nations;
- (3) money received or collected by White Bear First Nations; and
- (4) all moneys that are received or collected by the White Bear First Nations pursuant to any agreement or funding arrangement and is to be disbursed for a purpose specified by council or pursuant to that agreement or funding arrangement;

but does not include

- (5) money received as resource revenues payable into the White Bear First Nations trust account held by the Government of Canada;
- (6) money received by the White Bear First Nations on behalf of an individual or corporate entity, where Council has approved an alternative arrangement for the managing of the money pursuant to this by-law;
- (l) “Fiduciary Responsibilities” means trust responsibilities;

(m) “Resolution” means a decision made by vote of a majority of a quorum of Council at a duly convened council meeting and recorded into the minutes of that meeting;

(n) “Personal gain” means financial or material benefit for an individual Board, staff or Council member or for the members of his or her immediate family and shall also apply to any interest that a Council or Board member may obtain;

(o) “Immediate Family” means a spouse, including a common law spouse, children, parents, brother, sister, mother or father-in-law, aunt, uncle, grandparent, son-in-law, daughter-in-law, and also includes any person permanently residing in the person’s household. Permanently is considered residence for three months and three months after the person has left the house;

(p) “Treasury Board” or “Board” means a group of five persons appointed by resolution to administer financial duties as set out in this by-law.

6. TREASURY BOARD

(a) A Treasury Board and its members are to be appointed by resolution of council within 60 days of the approval of this by-law and shall continue in existence notwithstanding changes in its membership from time to time.

(b) The Treasury Board shall consist of seven members who are appointed by resolution.

(c) The Treasury Board shall consist of two appointees who are members of Council for the duration of their term of office and five members who are members of White Bear First Nations for a period of three years. Each member of the Board shall have equal vote in the activities of the Board. There shall be no delegation of votes by any Board member.

(d) The Band Manager and the Finance Director shall be permanent advisors to the Board and shall have no voting powers. They, or their designate, shall attend all Treasury Board meetings.

(e) The Chairperson of the Board shall be elected annually at the beginning of each fiscal year by members of the Board. She/he will only vote on decisions made by the Board, in the event of a tie vote by other members of the Board. She/he shall preside over meetings of the Board and shall, between meetings of the Board exercise or perform duties of the Board as the Board as a whole may determine. In his/her absence a vice chairperson of the Board is to be selected by a majority of a quorum of the Board to preside over meetings of the Board.

(f) The Board shall meet between the 15th and end of each month to conduct the business of the Board as set out in this by-law.

(g) In accordance with this by-law the Board shall, in accordance with this by-law and its regulations and procedures as approved by resolution, be responsible for

- (1) the management and control of the collection of White Bear First Nations funds;
- (2) the management and control of the expenditures and disbursements of the White Bear First Nations funds;
- (3) the maintenance of records of the financial activities and capital assets of the White Bear First Nations and its agents;
- (4) the preparation of the annual, or special budgets, in accordance with the priorities approved by Council;
- (5) the preparation of the annual audit of the White Bear First Nations;
- (6) the reporting and recommending to council on financial matters; and
- (7) all other matters relating to the financial affairs of the White Bear First Nations not assigned by another by-law or council resolution to any department or agency.

(h) The Board may formulate general management policies and procedures relating to the business and financial affairs of the White Bear First Nations and its agencies and do any acts it considers necessary to ensure these policies are carried out providing these regulations and procedures are approved by a resolution of Council.

(i) The Board shall prepare, or cause to be prepared, any amendment to the budget, or special budgets, for the White Bear First Nations which shall then be submitted to the Council for review and decision.

(j) The Board shall monitor the financial records of the White Bear First Nations through the Band Manager and the managers of the departments or agencies and keep current minutes of Board meetings.

(k) The Board may prescribe the form and content of the financial records and establish the accounting systems of the White Bear First Nations.

(l) The Board has the authority to research and examine any aspect of the Band's financial activities, providing the form and content is in compliance with this by-law and the requirements of the Band Auditor.

(m) Every employee, official, personal service contractor, officer, agency, organization or agent of the White Bear First Nations shall furnish to the Treasury Board any information, in the form of a record or otherwise, that the Board considers necessary in connection with the exercise of its performance and duties under this or any other Act.

- (n) A member of the Treasury Board may be removed from office
 - (1) if that person is convicted of an indictable offence;
 - (2) by the Chairman if the member has missed three consecutive scheduled meetings of the Treasury Board, without reasonable cause;
 - (3) if that person was convicted for an offence against a child;
 - (4) by a majority of Council on the recommendation of the Chairman for the member's removal; or
 - (5) by a majority vote of the band membership at a duly convened general band membership meeting for lack of performance of duties as required by this by-law; or
 - (6) if that member was found guilty of corrupt practice, accepting a bribe, dishonesty or is unfit to continue in office by reason of having been convicted of an offence.

7. COUNCIL'S ROLE AND RESPONSIBILITIES

(a) The Council is responsible for ensuring the effective and efficient administration of the financial resources of the White Bear First Nations for the benefit of the White Bear First Nations membership and shall conduct White Bear First Nations business in a manner which ensures sound financial management by carrying out the following duties and responsibilities:

- (1) planning and budgeting for monies and other resources for local services and capital projects and profit making ventures;
- (2) overseeing the work of the Band employees, through the Band Manager, and ensuring that Band employees conduct financial matters in accordance with this by-law and policies and procedures of the Board;
- (3) ensuring there is full financial accountability to Band Members at all times and to funding agencies as required under any agreement with those agencies;
- (4) ensuring that Band employees responsible for maintaining financial records and management of White Bear First Nations programs are qualified for the position for which they are appointed, or that they receive adequate training on the job in respect to their duties and become qualified within a reasonable period of time;
- (5) permitting access by all Band members under the supervision of Council, the Board or its designate, at a reasonable time during working hours, to the Minutes of Council and General Band meetings, by-laws, Band Council Resolutions, budgets, monthly financial statements and audit reports;

- (6) ensuring that records, including computer software, are kept in the Band Administration office in a secure safe condition and are not removed from the Band Administration Office without the authority of a resolution as required under this by-law;
- (7) setting policies and procedures of the Band to safeguard the resources of the Band and maximize the well-being of the Band Members;
- (8) ensuring that the sale of any White Bear First Nations assets is at fair market value;
- (9) ensuring that there is a formally defined and publicly available salary benefit schedules specifying applicable rates, conditions and criteria for employment with the White Bear First Nations or any of its entities;
- (10) appointing members to the Treasury Board.

(b) Each member of the Council, in exercising his/her powers and performing his/her function, shall

- (1) act honestly and in good faith and in the best interests of the Band;
- (2) exercise the care, diligence and skill of a reasonably prudent person;
- (3) ensure that there is fair and equitable access and treatment for the membership of White Bear First Nations to the programs and resources of the White Bear First Nations for which they qualify.

(c) The Council shall receive and approve the annual audit of the White Bear First Nations by resolution of Council prior to July 30 of each year.

8. COUNCIL'S POWERS OF APPOINTMENT

The Council shall establish such positions, agencies, programs, service areas, boards, authorities or committees as may be necessary for the good administration of White Bear First Nations funds and shall ensure that such bodies have a specified mandate.

9. RESPONSIBILITIES OF THE BAND MANAGER

The Band Manager, or his/her designate, under the direct supervision of the Council shall be responsible to carry out his/her financial responsibilities in accordance with this by-law and any regulations and procedures consistent with this by-law and approved by resolution. She/He will carry out, but is not limited to responsibilities and duties as follows:

- (1) supervising and training all band staff in accordance with appropriate labour legislation and White Bear First Nations personnel policy and ensuring staff adhere to the terms of this by-law;

- (2) drafting long and short term plans for the band, including budgets and cash flows for operational, capital plans and Human Resource programs;
- (3) review and monitors all agreements with White Bear First Nations to ensure that the goals and terms of these agreements are met by all parties;
- (4) providing all financial management reports including monthly budget variance reports, book balances, lists of accounts payable and receivable, balance sheets, narrative and other reports required to Council and Treasury Board, by the end of the second week of the month for the previous month's financial activities;
- (5) maintaining an inventory of White Bear First Nations assets as required in this by-law;
- (6) maintaining current financial records of White Bear First Nations in an orderly and chronological fashion;
- (7) negotiating agreements, contracts and loans and makes recommendations for discussion at Council;
- (8) administers levels of financial authority as determined by Council on the advice of Treasury Board;
- (9) acting as a permanent advisor to the Treasury Board and Council;
- (10) controlling budgets in accordance with Treasury Board policy and procedures;
- (11) monitoring tendering and contracting procedures as set out in this by-law and Treasury Board procedures;
- (12) ensuring that all White Bear First Nations Managers and employees have signed employment contracts or agreements prior to commencing employment;
- (13) ensuring that Band employees are qualified for the position for which they are appointed, or that they receive adequate training on the job in respect to their duties and become qualified within a reasonable period of time.

10. RESPONSIBILITIES OF COUNCIL'S EXECUTIVE SECRETARY

The Executive Secretary of the Council ensures that:

- (a) all minutes, resolutions and supporting documents of Council, Membership, and Executive Council meetings are accurately updated and kept current.;
- (b) all minutes, resolutions and supporting documents regarding financial decisions are provided to the Band Manager and the Board within five (5) working days of the meeting.

(c) the minutes and resolutions are posted at the White Bear First Nations Administration Office within three (3) working days of the adoption of the minutes;

(d) the original copies of minutes and records are kept in a safe and secure manner to protect from theft, fire or other damage.

11. THE DIRECTOR OF FINANCE

The Director of Finance reports directly to the Band Manager and is responsible to him/her, to perform the following:

(a) Monitoring all financial transactions of the Band, to ensure that each transaction is conducted in accordance with:

- (1) this by-law;
- (2) the purpose by which the budgeted receipt and expenditure of Band Revenues are authorized by the Board, Council, and the Band Manager;
- (3) contracts and other agreements which have been duly approved;
- (4) other receipts which can be reasonably expected to be received;
- (5) accounts payable and receivable;
- (6) project/program budget and cash flow projections;
- (7) any requirements of the Auditor.

(b) The Director of Finance has the responsibility to review these records with the Band Manager and report any variances of financial transactions to those approved by Council, Board or Band Manager.

(c) Supervising and training of accounting department and other staff to fulfill the obligations of this by-law and any job description related to financial management. This supervision is in accordance with appropriate labour legislation and White Bear First Nations personnel policy.

(d) Acting as a permanent advisor to the Board.

(e) Assisting the Auditor by preparing financial records for the audit and assisting the Auditor by providing all available information to ensure a thorough audit.

(f) Assisting the Band Manager to prepare budgets, cash flows and financial planning.

(g) Prepare cheques and supportive documents for signature as set out in White Bear First Nations financial policy and procedure manuals.

(h) Maintain an inventory of Band assets as required by this by-law and White Bear First Nations financial policy manuals.

12. CONFLICT OF INTEREST

Any person who holds an office, including that of Chief or Councillor, or employment with the White Bear First Nations, its departments or agencies, shall not use that office or employment for personal gain to the detriment of the interests of the White Bear First Nations.

13. DISCLOSURE

(a) If a decision is to be made by a member of Council, or any person who is an employee of White Bear First Nations or its agencies, which may result in a member of Council, or his/her immediate family, receiving any personal gain, such member shall make a full and complete disclosure to Council of his financial interest at a meeting of Council.

(b) It shall be the duty of each and every Chief or Councillor to disclose to Council any real or perceived personal gain of any other member of Council.

(c) The disclosure required by this section of the by-law:

(1) at the meeting at which the decision is first considered;

(2) if the Chief or Councillor or his/her immediate family was not, at the time of the meeting referred to in subsection (a) of this section, going to receive personal gain from the decision, then at the first meeting after he becomes aware of the financial interest;

(3) at the first meeting after the Chief or Councillor becomes aware of the personal gain; or

(4) in writing to Council.

(d) Immediately upon the disclosure set out in subsection (c) above, the Chief or Councillor having the personal gain shall withdraw from the meeting of Council and shall not participate in any discussions or vote concerning the matter.

(e) The minutes of the Band Council meeting shall record the details of the disclosure made pursuant to this section, including the time of departure and re-entrance of the Chief and/or Councillor to the meeting.

(f) Every Chief and/or Councillor shall account to the Band for any financial interest made as a result of the decision of Council, unless:

(1) the Chief and/or Councillor has disclosed his/her financial interest as required by this section, and has followed the procedures set out in (c) and (d) of this section;

(2) the Chief and/or Councillor has abstained from voting on the decision.

(g) No vote shall be taken on a matter in which a Chief and/or Councillor or Councillors have disclosed a financial interest and have withdrawn from the meeting unless the number of the remaining Councillors present constitutes a quorum.

(h) If an employee or other person involved in an agency, committee or holding of White Bear First Nations is in a position of conflict of interest as defined in section 28 of this by-law, she/he shall, upon discovering potential or real conflict of interest, disclose it in writing to the Band Manager. The Band Manager will take steps necessary to avoid or remedy the conflict of interest and shall report the disclosure and the remedy to Council at the next Council meeting. The disclosure and remedial report shall be entered into the minutes of the Council meeting.

14. ACCOUNTING SYSTEMS

The Band Manager, or his/her designate shall maintain an adequate book-keeping system on a daily basis to record all financial transactions of White Bear First Nations. This system shall include, but is not limited to:

- (1) a daily journal for receipts and disbursements;
- (2) an accounts receivable journal;
- (3) an accounts payable journal;
- (4) payroll records; and
- (5) a general ledger.

15. FISCAL YEAR

The fiscal year of the White Bear First Nations government shall be from April 1 of each year to March 31, in the following year.

16. RECEIPT AND DEPOSIT OF MONIES (FUNDS)

The Treasury Board, after the review of Council, is to set procedures for the receipt and deposit of funds received by White Bear First Nations. These procedures are to be adopted by resolution and must include:

- (1) procedures for stamping and recording cheques and cash received;
- (2) procedures for issuing receipts;
- (3) security from fire, theft, or damage of monies received;
- (4) bank deposits;
- (5) posting of deposits to the general ledger; and
- (6) prohibition of journal entries that derived from deposits and receipt books.

17. COMMITMENT OF FUNDS

The Treasury Board, after the review of the Council, is to set out procedures for the dispersal of funds. These procedures are to include:

- (1) the issuance and levels of authority of purchase orders;
- (2) designation of staff members who have signing authority on purchase orders;
- (3) requirements of completing and processing the approval of purchase orders;
- (4) prohibition and limits of the uses of purchase orders.

18. DISBURSEMENTS

The Treasury Board, after the review of Council, is to set out procedures for the disbursement of funds. These procedures are to include:

- (1) procedures to ensure that incoming invoices are matched with purchase orders;
- (2) orderly central filing systems for incoming invoices;
- (3) stop payment procedures for cheques;
- (4) cancellation of stale dated cheques;
- (5) security of unsigned cheques;
- (6) preparation of cheque requisitions;
- (7) procedures for calculation and collection of rebates;
- (8) other security procedures to ensure that appropriate documentation and security is maintained to ensure that the integrity of disbursements is ensured and protected against the misappropriation of disbursements.

19. BANK ACCOUNTS AND SIGNING AUTHORITIES

(a) Bank accounts with a Chartered Bank, Credit Union, Trust Company or other licensed financial institution under the laws of Canada or one of its provinces can only be opened by means of a Resolution of Council in the name of White Bear First Nations.

(b) White Bear First Nations will have one Consolidated Revenue Account, but Council may open other bank accounts for special purposes providing the terms of those purposes are stated in the resolution of Council.

(c) By Resolution, Council may assign up to six (6) persons as signing authorities to withdraw monies from these accounts for purposes of payment of

invoices and other approved business of White Bear First Nations as approved by the Board. All cheques and withdrawals from White Bear First Nations Bank accounts must have two signatures on each document. All signatories must be a member of Council.

(d) Cheques can only be drawn on the account in accordance with the policies and procedures set out in section 18 of this by-law.

(e) The Board and Band Manager are to ensure that there is a month-end reconciliation of all bank statements and cancelled cheques. They are to set procedures for these purposes.

20. FINANCIAL STATEMENTS

(a) The White Bear First Nations' monthly financial statements are to be prepared and completed by the Director of Finance within ten-fifteen (10-15) working days of the month's end and are to be made available to Council and members of Management at that time.

(b) Completed financial statements shall also include preparation of the accompanying supporting documents:

- (1) Trial Balance of the General Ledger;
- (2) Bank Reconciliation Statement;
- (3) Accounts Receivable;
- (4) Accounts Payable;
- (5) Various Project Reports;
- (6) Variance Reports.

(c) Appropriate monthly Program Revenue/Expenditure Statements are to be provided to program managers who have been assigned program budget control responsibilities. Program managers are to review the statements for overage/shortage spending, uncollected revenues, or other issues.

(d) All monthly financial statements are to be reviewed by Council and formally adopted through motion, with the corresponding motion appearing in the Council meeting minutes. Any variance reports submitted to address program variances and expenditures overage/shortages will be reviewed and approved at that time.

(e) Monthly financial statements reviewed and approved by Council shall be filed in an appropriate manner to facilitate a speedy and efficient annual year-end audit.

21. FINANCIAL MANAGEMENT: AGENCIES

(a) In this By-law “agent” or “agencies” means any board, tribunal, commission and committee of the White Bear First Nations or any corporate body controlled by the White Bear First Nations including a society, non-profit corporation or business corporation.

(b) All agencies which are owned or controlled by the White Bear First Nations are accountable to the membership through the Council.

(c) All White Bear First Nations agencies shall present a corporate plan and an annual budget to the Council prior to the commencement of the companies fiscal year.

(d) Every agency of the White Bear First Nations must keep proper accounting records in respect of all financial and other transactions of the agency, and, without limiting the generality of the foregoing, must keep records of:

- (i) every sum of money received and disbursed by the agency and the matters in respect of which the receipt and disbursement takes place;
- (ii) every sale and purchase by the agency;
- (iii) every asset and liability of the agency; and
- (iv) every other transaction affecting the financial position of the agency.

(e) The accounting records of an agency must be kept at a place determined by the Treasury Board.

(f) The accounting records of an agency must be open to the inspection of any Treasury Board or Council member during the normal business hours of the agency.

(g) Subject to the agencies articles of incorporation or an ordinary resolution, the Board may determine to what extent, at which times and places and under what conditions the accounting records of the agency must be open to the inspection of band members.

(h) An agency and its agents must take adequate precautions with respect to the records and registers required by this by-law to be prepared and maintained so as to:

- (i) avoid loss, mutilation or destruction;
- (ii) avoid falsification of entries; and
- (iii) provide simple, reliable and prompt access.

(i) Every financial statement or interim financial statement, issued, published or circulated by an agency must be first approved by its manager and the approval evidenced by the signature of that manager.

(j) All White Bear First Nations agencies shall ensure the maintenance of their respective financial records in accordance with generally accepted accounting principles as defined by the Canadian Institute of Chartered Accountants.

(k) Every person that contravenes a requirement of this section is subject to the sanctions as described in section 30 of this By-law.

Interim financial statement

(l) Every corporate agency must send to the Board a monthly financial statement and beginning on the date of start of operations for that fiscal year for seasonal operations, containing sufficient relevant financial information in summary form to present fairly the results of the operations of the agency for the period, including

- (i) a statement of revenues and operating expenses;
- (ii) extraordinary items of income or expense;
- (iii) net profit or loss; and
- (iv) a variance report comparing actual results compared to budgeted results.

22. RETURN OF BAND PROPERTY

Where a person who is a council member, officer or employee of the White Bear First Nations or its Agencies ceases for any reason to hold office as such, he/she shall forthwith return to the band any money, keys, books, documents, records or other property of the band that is in his/her possession by virtue of that office.

23. CONTRACTS AND TENDERING

(a) For construction projects exceeding \$10,000.00, the successful bidder is to submit proper bid security within 14 days of being awarded the contract.

(b) For non-construction (professional) contract services exceeding \$3000.00, proposals for services should be invited from at least three (3) individuals or firms, or have a Request for Proposals publicly advertised in local and regional newspapers.

(c) A Request for Proposals (RFP), once advertised, should have the following documentation available for interested contractors:

- (1) a letter of invitation;
- (2) a statement of work required;
- (3) proposal evaluation criteria; and

(4) a contract agreement which shall include the general conditions and terms of payment.

(d) For contracts of less than \$3000.00, the Board authorizes the Band Manager or delegate to negotiate and recommend a specific contract on a sole source basis. All such contracts shall be approved by the Board.

(e) The tendering-period is not to be less than five (5) working days, unless in an emergency situation.

(f) Invitations to tender shall include:

(1) the time and date of closing;

(2) sufficient details from which comparable bids can be made;

(3) the time, date, and place tenders are to be opened; and

(4) amount of security deposit if required.

(g) Tenders and proposals received are to be date stamped, kept safe, and opened by a minimum of two persons designated by the Board after the deadline date for tender/proposal submission.

(h) All tenders/proposals received shall be reviewed against an evaluation criteria list. The contract bidder or proposal proponent who best meets the evaluation criteria shall be recommended the contract, subject to Board approval.

(i) All tenders are to be returned sealed and addressed to the White Bear First Nations, clearly marked "Tendered for ...". and the time and date of receipt is to be recorded on the unopened envelope of tender when received.

(j) All tenders received shall be opened in public in the presence of the program or agency manager or other person responsible for the tender process.

(k) The name of the tendered project, date of bid and amount shown must be recorded.

(l) The lowest tender received shall normally be accepted unless the authorized person deems it in the best interest of the White Bear First Nations to do otherwise.

(m) Where the lowest tender is not accepted, the reasons are to be recorded in the document by the authorized person accepting the contract.

(n) Upon acceptance of a tender for the performance of work, goods, or services, tender contracts shall contain the following documents:

(1) Tender instructions;

(2) Tender and Contract form;

- (3) General Conditions;
- (4) Insurance Schedule;
- (5) Contractor Statement of Qualifications;
- (6) Proof of Workers Compensation Board (WCB) coverage;
- (7) Statement of Work Plan and Specifications;
- (8) A Bid bond of Ten Percent (10%); and
- (9) Other applicable standards.

All contracts are to be signed by both parties and shall be kept as a portion of the records of the White Bear First Nations.

(o) In the event that an official or employee of the White Bear First Nations has a personal interest in the contract, he shall signify the interest and thereafter refrain from taking part in the discussion or participating in the awarding of the contract.

(p) No disbursements or payment on any contract shall be made without supporting documentation as determined by this by-law.

(q) A 10% hold-back of final payment or in such amount as may be determined by policy shall not be released to a contractor until all work is certified as complete and satisfactory to the Council.

(r) No start-up or mobilization costs shall be advanced unless a specific account for this cost has been established and included in the contract wording.

(s) Any contracts drawn and signed between the White Bear First Nations and a contractor must clearly state all requirements of the contract in detail. The contract should contain a provision for the First Nation to holdback a minimum of ten percent (10%) of the contract amount subject to the contractor complying with all contract deliverables.

(t) Should the First Nation not have the resources or expertise to execute any part of the procedures stated in this policy section, the First Nation reserves the right to hire outside experts, such as consultants or engineers to execute these procedures on their behalf.

24. LOANS OR BORROWING

(a) The White Bear First Nations Council, agencies and/or employees (including the Board) is prohibited from making or giving loans from funds or assets of White Bear First Nations.

(b) The White Bear First Nations Council, agencies and/or employees (including the Board) is prohibited from providing security for a loan or other type

of financing, unless it is for the capital construction of facilities of White Bear First Nations.

(c) There will be no wage advances or loans to Council members and employees of White Bear First Nations unless, at the discretion of the Band Manager, there is extreme financial hardship experienced by the Council member or employee due to the destruction of the employee's home, death in the family, or other similar circumstances and then only in the amount of monies earned to the date of the issuance of payment. This amount will be deducted from the recipient's next regular pay.

(d) The Council of White Bear First Nations can only borrow money from a lender, up to One Million Dollars (\$1,000,000.00) without consultation with the members of White Bear First Nations only if this or any additional loan does not put White Bear First Nations liabilities beyond a maximum debt ratio of forty-five percent (45%). This loan must be for capital purposes, which are to benefit members of White Bear First Nations.

(e) The Council of White Bear First Nations may borrow money from a lender in excess of One Million Dollars (\$1,000,000.00) for purposes of capital programs which benefit the members of White Bear First Nations after it has included the following public consultation process:

- (1) Notice to authorize the loan shall be given by Council to all households on the Reserve and Band members who live off the Reserve, that the Council wishes to engage in a loan and details of the loan and repayment shall be made part of the notice. A similar notice shall be posted at the White Bear First Nations Administration Office and at one conspicuous place on the Reserve ten (10) days prior to the meeting;
- (2) The notice shall state a time, date and location of a meeting of the Band Membership to authorize the loan;
- (3) Council must inform the membership at the meeting of the amount of the loan, its purpose, the cost of the interest and how it will be repaid; and
- (4) The Council must hold a vote of members present at the meeting, before proceeding to contract the loan. Fifty-one percent (51%) of the persons present must indicate, by a show of hands, or secret ballot, approval to contract the loan.

25. SPECIAL FUNDS

(a) On the advice of the Board and the Auditor of the Board, the Council can establish Special Funds to manage monies with requirements outside regular White Bear First Nations operations. These special funds must be managed in general accordance of the principles of this by-law and meet the principles of accountability and transparency to the membership of White Bear First Nation.

(b) The Special Fund can only be established by Resolution of Council.

(c) The Special Fund must have a structure which states:

(1) the name of the fund;

(2) a statement detailing the duration and purpose of the fund;

(3) the source of revenues;

(4) the specific items of expenditure to which the fund is limited;

(5) the procedures used to administer the fund;

(6) the name of a trustee (if applicable);

(7) the method of reporting the activity of the fund to the membership of the First Nation and any other stakeholders required by agreement;

(8) a statement of consistency and adherence to the *Financial Administration By-law*; and

(9) the method of establishing and dissolving the special fund.

26. TRAVEL ALLOWANCE AND PETTY CASH

(a) Council, by means of resolution, is to set rules of Travel Expenditure and limits on petty cash. This is to be reviewed annually by the Board, which will make recommendations as part of the annual operational budget review and approval.

(b) Based upon the recommendations of the Board, the Council is to develop, maintain and upgrade regulations and procedures for the issuance of travel and petty cash expenditures.

27. YEAR END AUDITS

(a) Council, on behalf of the members of White Bear First Nations, shall conduct an audit of all financial activities including equity audits of the First Nation annually or as requested by Council if required more frequently.

(b) Council shall appoint an Auditor by January 15 of each year and the audit shall be completed and submitted to Council on, or before, June 30 for the fiscal year ending March 31.

(c) An Auditor selected by Council must be one of the following:

(1) a Chartered Accountant; or

(2) a Certified General Accountant; or

(3) be licensed to practice audits under applicable standards.

(d) In order to evaluate the market, and ensure the First Nation continues to receive good auditing services at a fair market price, Council may tender auditing services every three (3) to four (4) years.

(e) The First Nation requires its Board, Director of Finance Officer, Band Manager and Auditor to meet five (5) to six (6) months prior to fiscal year-end to discuss what information, other than bookkeeping records, the Auditor will require. This process determines pre-audit specifications and should help reduce the First Nations auditing costs.

(f) As part of the tendering process for securing auditor services, Council shall establish a Terms of Reference for the Auditor providing these terms of reference do not impede the requirements of an audit in accordance with the standards set by the Auditors certifying body.

(g) Upon Council's selection of a qualified auditor an engagement letter shall be drawn up and signed by both Council and the Auditor.

(h) The final audit report prepared by the Auditor shall be signed by a quorum of Council and shall be recorded in Council meeting minutes as being reviewed and approved.

(i) Following Council approval, the final audit report is to be presented to the White Bear First Nations' membership at an annual general meeting within 90 days of completion where First Nation financial issues, questions and concerns may be addressed by the membership and Council.

(j) As part of the annual audit of financial statements, the Auditor shall prepare a Management letter that comments on and lists recommendations relating to the First Nations' financial management practices and its system of internal controls. Council shall ensure that, where appropriate, the recommendations of the Auditor are implemented.

(k) Council should ensure that the audit report and any other relevant financial records are made available to funding agencies, upon request only.

28. INSURANCE AND BONDING

(a) The Council shall provide for such insurance policies as considered necessary to protect the interests of the band. The policies shall include the following:

- (1) liability insurance that covers the Agents and Agencies of the White Bear First Nations;
- (2) employee fidelity bond covering all employees having access to monies and other assets of the White Bear First Nations;

(3) property and casualty policies providing for the replacement of assets lost due to fire, theft, or other casualty;

(4) such liability policies as considered appropriate to White Bear First Nations business.

(b) The Council may establish self-insurance programs for low-cost losses, where a program will reduce the overall cost of insuring against loss, without significantly increasing risks.

(c) The Council shall ensure that all Band assets are insured at replacement value against fire, theft, flood and other perils.

29. PUBLIC INSPECTION OF AUDIT

(a) Upon receipt and approval of the Auditor's report by Council, copies of the report shall be posted in such public places as determined by Council.

(b) The Director of Finance shall retain the written report of the Auditor, together with the related financial statements; and any member of the White Bear First Nations may inspect them during regular office hours and may obtain a copy of the report or any part of it.

30. FINANCIAL INFORMATION DISCLOSURE

(a) The purpose of this By-law is to make the Band more accountable to Membership by giving Membership a general right of access to financial records of the Band in the custody or under the control of the Band. This By-law also sets out specific limited exceptions to the Membership's right of access to certain financial records.

(b) Upon request to the Band Manager, the following documents shall be made available during regular working hours for viewing by any member of the White Bear First Nations:

(1) the annual budget;

(2) quarterly financial statements;

(3) the audit;

(4) any agreements or funding arrangements with the federal or provincial governments or with any other party providing funding to the White Bear First Nations;

(5) any multi-year Financial Plan including the planned level of debt financing;

(6) any annual program reports or evaluations prepared with respect to community services;

- (7) any criteria, policies, procedures or guidelines developed in accordance with this by-law; and
- (8) the minutes of any duly convened Council meeting.

How to Make A Request For Disclosure

- (c)(1) To obtain access to a financial record, a Member must make a written request to the Band Manager for a copy of the financial record with a copy of the request forwarded to the Council.
- (2) The Band Manager shall make every effort to assist Members who make a request for the disclosure of financial records.

Band Response

- (3) The Band Manager must respond openly, accurately and completely to the Member within 10 working days from the date a request is received unless more time is required.
- (4) In a response under section 2, the Band Manager must advise the Member in writing:
 - (a) whether or not the Member is entitled to have the financial record or part of the record disclosed to him or her;
 - (b) if access to the financial record or to part of the record is refused,
 - (i) the reasons for the refusal, and
 - (ii) the Member may request a review of the Band Manager's decision by Council.
 - (d) If the Member is entitled to have the financial record disclosed to him or her and it can be reasonably reproduced, a copy of the financial record must be provided with the Band Manager's response.
 - (e) If the Member is entitled to have the financial record disclosed to him or her and it cannot be reasonably reproduced, the Member must be permitted to examine the financial record at the Band office during regular business hours of any business day.

Exceptions To Disclosure

- (f) The Band Manager must refuse to disclose to an applicant financial information that:
 - (1) legal opinions which are subject to solicitor/client privilege;
 - (2) other privileged documents which could reasonably expect to reveal information received in confidence from a government, Band, Society,

Corporation, or harm the conduct of negotiations relating to aboriginal self-government or Treaties;

(3) could reasonably be expected to harm the financial or economic interests of the Band; or

(4) would be an unreasonable invasion of a Band member's personal privacy, including personal financial information relating to eligibility for or receipt of employment benefits, income assistance, education benefits or social service benefits, unless the financial information pertains to the payment of money, honorariums, contract fees, and employment benefits of a Councillor received from the Band for which the Band Manager must fully disclose upon request by a member.

Third Party Disclosure

(g) The Band may disclose a member's financial information to another White Bear First Nations body only if that financial information is required to ensure that the Member is complying with all eligibility requirements for Financial Benefits of programs administered by the Band.

31. REGULATIONS, POLICIES AND PROCEDURES

(a) Council is authorized, upon the recommendation of the Board, to establish such regulations, policies and procedures as it requires to administer this by-law. These regulations, policies and procedures are to be consistent with the provisions of this by-law and approved by resolution and kept in a book with financial records.

(b) Council will ensure that these regulations, policies and procedures are reviewed annually, by January 15 by the Board and recommendations for changes are brought forward to Council by February 15 of the same year.

(c) Council will ensure that all employees review this by-law, its regulations, policies and procedures by January 15 of each year.

32. PENALTIES

(a) Any person purposefully interfering with the provisions of this by-law or purposefully not complying with the provisions of this by-law shall be deemed to have committed an offence under the *Indian Act* for each offence and is subject to the punishment contained therein and may also be prosecuted under any applicable law not set out under this by-law.

(b) Further to section 30(a) if any employee has willfully breached any provision of this by-law that person may:

(1) be suspended from all privileges and benefits of office or from employment for a period of time;

(2) dismissed from employment.

(c) The Members of the White Bear First Nations are obligated to be compensated for any losses or related costs if interference or non-compliance of this by-law are incurred. This compensation is to be collected from the person(s) willfully interfering or not complying with this by-law.

(d) If an elected official of the White Bear First Nations is found guilty of not complying or interfering with this by-law she/he may be subject to any recall or penalty provisions adopted by the White Bear First Nations from time to time.

33. SEVERABILITY

A finding by a court of competent jurisdiction that a section or provision of this by-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this by-law or this by-law as a whole.

34. GENDER AND PLURALITY

In this by-law, any words in the singular include the plural and words in the plural include the singular and the masculine includes the feminine and neuter where the context applies.

35. AMENDMENTS

(a) Amendments and Repeal can be made by Council Resolution, after the following procedure involving consultation with Band Membership is concluded. The steps are:

- (1) a need for amendments is identified by the Board;
- (2) the Board drafts the amendment changes and recommends them to Council.

- (1) Council reviews the recommended amendment(s) and calls for a membership meeting to be held within one calendar month of reviewing the amendment(s), but not less than 20 calendar days or can provide the membership notice of the amendment, with proposed wording, at least 30 days prior to the next membership meeting.

- (2) The Council posts a notice of the proposed amendment(s), with proposed wording, at least 30 days at the White Bear First Nations Administration Office and Council Offices. These notices are, within the same time period, to be declared to each household on the White Bear Reserve. In addition the notices are to be mailed to each Band Elector who does not reside on White Bear Reserve, if the Elector has provided his/her address to the Band Office.

- (3) A White Bear First Nations General Membership meeting shall then be held for presentation of the amended By-law to the band membership,

for the discussion, review and acceptance of the resolution for amendment by the majority present and then forwarded to the Minister for approval.

This By-law shall come into force and effect upon approval by the Minister.

APPROVED AND PASSED at a duly convened meeting of the White Bear First Nations Band Council this 1st day of May 2003.

[Brian Standingready]

Chief Brian Standingready

[Clint Kakakaway]

Councillor Clint Kakakaway

[Terry Littlechief]

Councillor Terry Littlechief

[Ken Lonechild #886]

Councillor Ken Lonechild

[Elmer Lonethunder #691]

Councillor Elmer Lonethunder

[Frederick Maxie #1578]

Councillor Frederick Maxie

[Clarence Nokahoot #917]

Councillor Clarence Nokahoot

[Josh Kakakeway]

Councillor Josh Kakakeway

[Roberta Littlechief]

Councillor Roberta Littlechief

[Michael Lonechild]

Councillor Michael Lonechild

[Debbie Maxie]

Councillor Debbie Maxie

Councillor Robert McArthur

[G. Bruce Standingready #933]

Councillor G. Bruce Standingready

WHITECAP DAKOTA FIRST NATION
2003 RATES BY-LAW
BY-LAW NO. 03

[Effective September 30, 2003]

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Whitecap Dakota First Nation (also known as the Whitecap Band) enacted the *Whitecap Dakota First Nation Property Assessment and Taxation By-law* on November 3, 2001;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Whitecap Dakota First Nation 2003 Rates By-law*.

2. Pursuant to Section VIII of the *Whitecap Dakota First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" that is attached, and forms part of the *2003 Rates By-law*.

COUNCIL HEREBY ENACTS this by-law at a duly convened meeting held on the 11th day of August 2003.

[Darcy M. Bear]
Chief Darcy M. Bear

[Warren Buffalo]
Councillor Warren Buffalo

[Frank D. Royal]
Councillor Frank D. Royal

SCHEDULE "A"

The Council of the Whitecap Dakota First Nation hereby adopts the following taxation rates for the 2003 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section VIII of the <i>Whitecap Dakota First Nation Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part V of the <i>Whitecap Dakota First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	
Class 2 - Utilities	
Class 3 - Unmanaged Forest Land	
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	29.31
Class 7 - Managed Forest Land	
Class 8 - Recreation/Non-Profit Organization	
Class 9 - Farm	

SUBJECT INDEX OF BY-LAW
2004 Vol. 8, No. 1

(Note to Readers: Band by-laws are indexed under subject headings listed alphabetically under the relevant by-law making provisions of the *Indian Act*, R.S.C. 1985, c.I-5)

INDIAN ACT, R.S.C. 1985, c.I-5

SECTION 83 – REAL PROPERTY TAXATION AND LICENSING

BUDGET

BRITISH COLUMBIA

Kamloops Indian Band

2003 Budget By-law 47

EXEMPTION (Rates) see also RATES

BRITISH COLUMBIA

Skowkale First Nation

Exemption By-law 1-2003..... 152

FINANCIAL ADMINISTRATION/MANAGEMENT

BRITISH COLUMBIA

Lake Babine Nation

Financial Administration By-law 67

SASKATCHEWAN

White Bear First Nations

Financial Administration By-law 212

PROPERTY TAX EXPENDITURE

BRITISH COLUMBIA

Burns Lake Indian Band

Property Tax Expenditure By-law..... 16

Campbell River Indian Band

Property Tax Expenditure By-law..... 26

Cook's Ferry Indian Band

Taxation Expenditure By-law 39

Musqueam Indian Band

Property Tax Expenditure By-law..... 110

Sliammon First Nation

Property Tax Expenditure By-law..... 157

Songhees First Nation

Property Tax Expenditure By-law..... 170

Tl'azt'en Nation

2003 Expenditure By-law 186

Westbank First Nation

2003 Expenditure By-law Annual Budget 199

Design and Mapping By-law No. 03-TX-01 203

INDIAN ACT, R.S.C. 1985, c.I-5 (continued)**SECTION 83 – REAL PROPERTY TAXATION AND LICENSING** (continued)

RATES see also EXEMPTION (Rates)

ALBERTA

<i>Alexander First Nation</i>	
2003 Tax Rates By-law	1
<i>Alexis First Nation</i>	
2003 Tax Rates By-law	2
<i>O'Chiese First Nation</i>	
2003 Tax Rates By-law	3
<i>Stoney First Nation</i>	
2003 Tax Rates By-law	5

BRITISH COLUMBIA

<i>Adams Lake Indian Band</i>	
2003 Rates By-law	7
<i>Ashcroft Indian Band</i>	
2003 Property Rates By-law	9
<i>Bonaparte Indian Band</i>	
Annual Tax Rates By-law No. 14, 2003	11
<i>Burns Lake Indian Band</i>	
2003 Rates By-law No. 2003-02.....	14
<i>Campbell River First Nation</i>	
2003 Rates By-law	24
<i>Chawathil First Nation</i>	
2003 Rates By-law	33
<i>Coldwater Indian Band</i>	
2003 Tax Rates By-law	35
<i>Cook's Ferry Indian Band</i>	
2003 Rates By-law	37
<i>Cowichan Indian Band</i>	
By-law to Fix Tax Rate for the Year 2003	45
<i>Kamloops Indian Band</i>	
2003 Property Rates By-law	56
<i>Kwaw Kwaw Apilt First Nation</i>	
Rates By-law No. 2003	65
<i>Lakahahmen First Nation</i> see also <i>Leq'á:mel First Nation</i>	
<i>Leq'á:mel First Nation</i>	
2003 Rates By-law	100
<i>Lower Nicola Indian Band</i>	
Annual Tax Rates By-law for the Taxation Year 2003.....	102
<i>Moricetown First Nation</i>	
2003 Rates By-law	105

INDIAN ACT, R.S.C. 1985, c.I-5 (continued)**SECTION 83 – REAL PROPERTY TAXATION AND LICENSING** (continued)

RATES see also EXEMPTION (Rates) (continued)

<i>Musqueam Indian Band</i>	
2003 Rates By-law No. 2003-01.....	108
<i>Nadleh Whut'en Indian Band</i>	
2003 Rates By-law Amending By-law	118
<i>Neskonlith Indian Band</i>	
2003 Rates By-law	120
<i>Osoyoos Indian Band</i>	
Tax Rates By-law No. 001, 2003	122
<i>Pavilion Indian Band</i>	
Rates By-law 2003-T05	124
<i>Seabird Island Indian Band</i>	
Rates By-law 2003-1.....	126
<i>Skeetchestn Indian Band</i>	
Annual Tax Rates By-law No. 8, 2003	128
<i>Skowkale First Nation</i>	
2003 Rates By-law	150
<i>Skuppah Indian Band</i>	
2003 Rates By-law	153
<i>Sliammon First Nation</i>	
2003 Annual Tax Rates By-law	155
<i>Snuneymuxw First Nation</i>	
2003 Taxation Rates By-law	164
<i>Soda Creek Indian Band</i>	
2003 Rates By-law	166
<i>Songhees First Nation</i>	
2003 Rates By-law No. 2003-02.....	168
<i>Squamish Indian Band</i>	
Annual Tax Rates By-law No. 1, 2003	178
<i>St. Mary's Indian Band</i>	
Rates By-law No. 2003-YR11	183
<i>T'it'q'et First Nation</i>	
2003 Rates By-law	184
<i>Tl'azt'en Nation</i>	
2003 Rates By-law	187
<i>Tobacco Plains Indian Band</i>	
2003 Rates By-law	189
<i>Tsawwassen First Nation</i>	
2003 Rates By-law	191
<i>Tsleil-Waututh First Nation</i>	
2003 Rates By-law	193

INDIAN ACT, R.S.C. 1985, c.I-5 (continued)**SECTION 83 – REAL PROPERTY TAXATION AND LICENSING** (continued)

RATES see also EXEMPTION (Rates) (continued)

BRITISH COLUMBIA (continued)

Tzeachten First Nation

Rates By-law No. 2003 195

Upper Similkameen Indian Band

2003 Rates By-law 197

Westbank First Nation

2003 Tax Rate Schedule Amending By-law 201

SASKATCHEWAN

Carry the Kettle First Nation

2003 Tax Rates By-law 206

Ocean Man First Nation

2003 Rates By-law 207

White Bear First Nations

2003 Tax Rates By-law 209

Whitecap Dakota First Nation

2003 Rates By-law 237

TABLE OF BY-LAWS AND CODES

This table contains all by-laws and codes published to date in the *First Nations Gazette*. The by-laws and codes are arranged alphabetically, by province and by name of the enacting Indian band. This table is prepared for convenience of reference only.

The date on which a by-law or code came into force and effect is listed in a separate column.

The location of a by-law or code in the *First Nations Gazette* is indicated by the volume number, the issue number, and the page number (e.g. 8:1.128).

Amendments to by-laws are listed in a separate column. The section amended is shown in boldface type followed by the name of the amending by-law and its location in the *First Nations Gazette*.

Title	Effective date	F. N. Gaz.	Amendments
ALBERTA			
ALEXANDER FIRST NATION			
2003 Tax Rates By-law	May 25/03	8:1.1	
Property Assessment and Taxation By-law	Nov 7/02	7:2.401	
ALEXIS FIRST NATION			
2000 Tax Rates By-law	Sept 21/00	5:1.1	
2001 Tax Rates By-law	May 3/00	5:2.153	
2002 Tax Rates By-law	June 3/02	6:2.331	
2003 Tax Rates By-law	May 13/03	8:1.2	
Property Tax By-law	Feb 28/00	4:2.117	
DENE THA' FIRST NATION			
2000 Tax Rates By-law	Dec 13/00	5:2.154	
Property Assessment and Taxation By-law	Feb 28/00	4:2.150	
DUNCAN'S FIRST NATION			
Financial Administration By-law 2001	July 24/01	6:1.1	
ENOCH CREE NATION			
(1996) Budget By-law	Oct 20/97	2:2.376	
LITTLE RED RIVER CREE NATION			
Business Licensing By-law No. 0002 Respecting the Licensing of Member Businesses, Callings, Trades and Occupations in the Nation.....	Apr 28/98	3:1.1	
By-law No. 0003 Respecting Airport Landing Taxes.....	Apr 28/98	3:1.13	

Title	Effective date	F. N. Gaz.	Amendments
ALBERTA (continued)			
MIKISEW CREE FIRST NATION			
1997 Rates By-law	Oct 20/97	2:1.66	
1998 Rates By-law	May 27/98	2:2.383	
2001 Tax Rates By-law	May 3/01	5:2.156	
2002 Tax Rates By-law	June 3/02	6:2.333	
2003 Tax Rates By-law	May 13/03	7:2.453	
Amendment Property Tax Expenditure			
By-law.....	July 20/98	3:1.17	
Financial Administration By-law	Sept 10/97	2:1.1	
Property Assessment and Taxation By-law	Sept 10/97	2:1.12	ss.12, 15, 19, 24(1), 46(1), 49 by Property Assessment and Taxation Amending By-law No. 8 1997 (2:1.63)
Property Assessment and Taxation Amending			
By-law No. 8 1997	Sept 10/97	2:1.63	
Property Tax Expenditure By-law	Feb 20/98	2:2.377	repealed by Amendment Property Tax Expenditure By-law (3:1.17)
O'CHIESE FIRST NATION			
1999 Tax Rates By-law	Dec 8/99	4:2.202	
2000 Tax Rates By-law	Sept 21/00	5:1.2	
2001 Tax Rates By-law	June 15/01	5:2.157	
2002 Tax Rates By-law	Oct 10/02	7:2.455	
2003 Tax Rates By-law	Sept 30/03	8:1.3	
Property Assessment and Taxation By-law	Feb 23/99	3:2.211	

Title	Effective date	F. N. Gaz.	Amendments
ALBERTA (continued)			
PIIKANI NATION			
Settlement Revenue Account By-law	Nov 5/02	7:1.1	
STONEY FIRST NATION			
2000 Tax Rates By-law	July 6/00	4:2.203	
2001 Tax Rates By-law	May 19/01	5:2.158	
2002 Tax Rates By-law	May 29/02	6:2.335	
2003 Tax Rates By-law	May 13/03	8:1.5	
WHITEFISH LAKE FIRST NATION			
1999 Tax Rates By-law	Sept 2/99	4:1.1	
2001 Tax Rates By-law	Oct 1/01	6:1.15	
Property Tax By-law	Feb 23/99	3:2.263	ss.5.2, 7.3.1, 8.1, 12.1 by Property Tax By-law Amendment (4:1.2)
Property Tax By-law Amendment	Sept 2/99	4:1.2	
BRITISH COLUMBIA			
ADAMS LAKE INDIAN BAND			
1997 Rates By-law	May 23/97	2:1.70	
1998 Rates By-law	July 2/98	3:1.23	
1999 Rates By-law	May 31/99	3:2.296	
2000 Rates By-law	June 25/00	4:2.205	
2001 Rates By-law	July 13/01	6:1.16	
2002 Rates By-law	Aug 5/02	7:1.4	
2003 Rates By-law	July 14/03	8:1.7	
Financial Management By-law 2000-1	May 5/01	5:2.160	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
ASHCROFT INDIAN BAND			
1996 Property Rates By-law	Jan 15/97	2:1.72	
1997 Property Tax Rates By-law.....	Feb 3/98	2:2.384	
1998 Property Rates By-law	Dec 8/98	3:1.25	
2003 Property Rates By-law	Sept 15/03	8:1.9	
BLUEBERRY RIVER FIRST NATION			
Financial Administration By-law	Jan 14/03	7:2.456	
BONAPARTE INDIAN BAND			
Annual Tax Rates By-law No. 5 (1997)	July 29/97	2:1.74	
Annual Tax Rates By-law No. 6, 1999	June 28/99	3:2.298	
Annual Tax Rates By-law No. 7, 2000.....	July 27/00	5:2.175	
Annual Tax Rates By-law No. 8, 2001.....	Aug 6/01	6:1.18	
Annual Tax Rates By-law No. 10, 2002.....	July 15/02	6:2.337	
Annual Tax Rates By-law No. 14, 2003.....	July 14/03	8:1.11	
Financial Administration By-law			
No. 13, 2002.....	Nov 27/02	7:2.467	
Property Tax Amendment By-law			
No. 9, 2002.....	July 15/02	6:2.340	
Property Tax Expenditure By-law			
No. 11, 2002.....	Oct 10/02	7:1.6	
BOOTHROYD FIRST NATION			
Assessment Standards and Maximum Tax			
Rates for Railway Right-of-Way			
Property By-law.....	Oct 23/02	7:1.12	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
BOOTHROYD INDIAN BAND			
1996 Property Rates By-law	Jan 9/97	2:1.76	
1999 Tax Rates By-law	Sept 3/99	4:1.3	
2001 Tax Rates By-law	Dec 19/01	6:2.342	
Property Tax Expenditure By-law	Sept 3/99	4:1.4	
BURNS LAKE INDIAN BAND			
1998 Rates By-law No. 1998-02	Aug 4/98	3:1.27	
2001 Rates By-law No. 2001-02	Aug 25/01	6:1.21	
2002 Rates By-law No. 2002-02	June 3/02	7:1.18	
2003 Rates By-law No. 2003-02	June 11/03	8:1.14	
Property Tax Expenditure By-law	Feb 8/00	4:2.207	
Property Tax Expenditure By-law	Aug 25/01	6:1.23	
Property Tax Expenditure By-law	June 3/02	7:1.20	
Property Tax Expenditure By-law	June 11/03	8:1.16	
CAMPBELL RIVER FIRST NATION			
2003 Rates By-law	June 9/03	8:1.24	
Property Assessment and Taxation By-law	Nov 27/02	7:1.28	
Property Tax Expenditure By-law	Aug 26/03	8:1.26	
CHAWATHIL FIRST NATIONS			
1998 Rates By-law	June 1/98	2:2.386	
1999 Rates By-law	Apr 16/99	3:2.300	
2000 Rates By-law	June 25/00	4:2.213	
2001 Rates By-law	June 15/01	5:2.177	
2002 Rates By-law	May 29/02	6:2.344	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
CHAWATHIL FIRST NATIONS (continued)			
2003 Rates By-law	June 9/03	8:1.33	
CHAWATHIL INDIAN BAND			
Rates By-law 1996-T06	Jan 9/97	2:1.78	
Rates By-law 1997-T01	July 23/97	2:1.79	
CHEAM FIRST NATION			
Rates By-law 1998-1	June 10/98	2:2.388	
Rates By-law 1999-1	May 31/99	3:2.302	
Rates By-law 2001-1	Aug 6/01	6:1.30	
Rates By-law 2002-1	Jan 24/03	7:2.482	
Rates By-law No. 2003-1	April 9/03	7:2.484	
CHEAM INDIAN BAND			
Rates By-law 1997-T05	June 2/97	2:1.80	
CHEMAINUS FIRST NATION			
Financial Administration By-law	Mar 30/01	5:2.179	s.9.2 by Financial Administration By-law Amendment (7:2:486)
Financial Administration By-law			
Amendment.....	Feb 25/03	7:2.486	
COLDWATER INDIAN BAND			
1998 Tax Rates By-law	June 11/98	2:2.389	
1999 Rates By-law	May 31/99	3:2.304	
2000 Tax Rates By-law	June 25/00	4:2.215	
2001 Tax Rates By-law	May 30/01	5:2.188	
2002 Tax Rates By-law	Aug 5/02	7:1.79	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
COLDWATER INDIAN BAND (continued)			
2003 Tax Rates By-law	Aug 26/03	8:1.35	
Property Assessment and Taxation By-law	Sept 30/97	2:2.391	ss.2(1), 19, 23, 24, 26(2), 27, 31, 33, 33(2), 38(1)(a), 42(1), 48, Schs II, X by Property Assessment and Taxation By-law Amendment No. 1998-01 (3:1.29)
Property Assessment and Taxation By-law			
Amendment No. 1998-01	July 20/98	3:1.29	
Property Tax Expenditure By-law	Jan 22/98	2:2.455	
COLUMBIA LAKE INDIAN BAND			
1997 Rates By-law	May 30/97	2:1.82	
1998 Rates By-law	June 1/98	2:2.462	
1999 Rates By-law	May 31/99	3:2.306	
2000 Rates By-law	June 4/00	4:2.217	
2001 Rates By-law	June 15/01	5:2.190	
2002 Rates By-law	May 29/02	6:2.346	
2003 Rates By-law	April 25/03	7:2.487	
COOK'S FERRY INDIAN BAND			
1996 Rates By-law	Feb 3/97	2:1.83	
1997 Rates By-law	May 30/97	2:1.84	
1998 Rates By-law	June 1/98	2:2.465	
2000 Rates By-law	Dec 18/00	5:2.192	
2001 Rates By-law	Oct 1/01	6:1.32	
2002 Rates By-law	Sept 1/02	7:1.81	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
COOK'S FERRY INDIAN BAND (continued)			
2003 Rates By-law	Aug 29/03	8:1.37	
Taxation Amending By-law No. 1996-01	Feb 3/97	2:1.85	
Taxation Expenditure By-law	Aug 29/03	8:1.39	
COWICHAN INDIAN BAND			
Annual Property Tax Budget By-law 1997	June 20/97	2:1.86	
By-law to Fix Tax Rate and Percentage			
Additions for the Year 1997	June 20/97	2:1.89	
By-law to Fix Tax Rate and Percentage			
Additions for the Year 2000	Sept 21/00	5:1.3	
By-law to Fix Tax Rate for the Year 2001	Oct 18/01	6:1.34	
By-law to Fix Tax Rate for the Year 2002	Oct 23/02	7:1.83	
By-law to Fix Tax Rate for the Year 2003	Sept 30/03	8:1.45	
Business Licensing By-law			
By-law No. 2, 1997	Mar 19/98	2:2.467	
Property Assessment and Taxation			
Amendment By-law No. 2, 1997	Dec 4/97	2:2.483	
Property Assessment and Taxation			
Amendment By-law No. 3, 2000	July 27/00	5:2.194	
COWICHAN TRIBES			
Community Improvement Fee By-law, 2002		7:1.85	
FORT NELSON FIRST NATION			
2001 Rates By-law No. 2001-02	Aug 25/01	6:1.36	
2002 Rates By-law No. 2002-02	Aug 5/02	7:1.87	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
FORT NELSON FIRST NATION (continued)			
Property Tax Expenditure By-law	Aug 25/01	6:1.38	
Property Tax Expenditure By-law	Aug 5/02	7:1.89	
KAMLOOPS INDIAN BAND			
1999 Rates and Budget By-law	July 20/99	3:2.309	
2000 Rates and Budget By-law	Sept 30/00	5:1.5	
2001 Budget By-law	Oct 18/01	6:1.45	
2002 Budget By-law	Oct 6/02	7:1.96	
2003 Budget By-law	Sept 5/03	8:1.47	
2001 Property Rates By-law	Oct 18/01	6:1.51	
2002 Property Rates By-law	Oct 6/02	7:1.104	
2003 Property Rates By-law	Sept 5/03	8:1.56	
A By-law to Amend the Business License			
By-law 1981-1 By-law Amendment			
No. 1, 1997-1	May 9/97	2:1.91	
Business Licensing By-law No. 2001-04	June 3/02	6:2.348	
Property Assessment Amendment			
By-law No. 00-52	Dec 17/00	5:2.198	
Property Assessment Amendment			
By-law No. 00-54	Dec 20/00	5:2.199	
Property Tax Expenditure By-law	July 29/97	2:1.123	
Property Taxation and Assessment			
Amendment By-law No. 00-51	Dec 17/00	5:2.200	
Sales Tax By-law, 1998	Sept 1/98	3:1.38	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
KAMLOOPS INDIAN BAND (continued)			
Taxation Amendment By-law 1997-3	Sept 30/97	2:2.486	
Taxation and Implementation Amendment By-law 1997-02	July 4/97	2:1.129	
KWAW KWAW APLT FIRST NATION			
1998 Rates By-law	Aug 11/98	3:1.44	
1999 Rates By-law	July 20/99	3:2.317	
2000 Rates By-law	Sept 21/00	5:1.14	
2001 Rates By-law	June 12/01	5:2.203	
Exemption By-law 1998.....	Aug 11/98	3:1.43	
Exemption By-law 1999.....	July 20/99	3:2.316	
Exemption By-law 2001.....	July 31/01	6:1.54	
Property Tax Expenditure By-law.....	Oct 19/00	5:1.16	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02.....	Oct 19/00	5:1.23	
Rates By-law No. 2003	Aug 29/03	8:1.65	
LAKAHAMEN FIRST NATION see also LEO'ÁMEL FIRST NATION			
1998 Rates By-law	Aug 11/98	3:1.48	
1999 Rates By-law	Sept 7/99	4:1.10	
2000 Rates By-law	Sept 21/00	5:1.24	
2001 Rates By-law	June 15/01	5:2.205	
2002 Rates By-law	Oct 6/02	7:2.489	
Exemption By-law 1998.....	Aug 11/98	3:1.47	
Exemption By-law 1999.....	Sept 7/99	4:1.9	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
LAKAHAMEN FIRST NATION (continued)			
Exemption By-law 2000.....	Dec 5/00	5:1.26	
Exemption By-law 2001.....	June 15/01	5:2.207	
Property Tax Expenditure By-law.....	Sept 21/00	5:1.27	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02.....	Sept 21/00	5:1.34	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-03.....	Feb 24/01	5:2.208	
LAKE BABINE NATION			
Financial Administration By-law	July 15/03	8:1.67	
LEQ'Á:MEL FIRST NATION see also LAKAHAMEN FIRST NATION			
2003 Rates By-law	Aug 29/03	8:1.100	
LHEIDLÍ T'ENNEH BAND			
1999 Rates By-law	Sept 3/99	4:1.12	
2000 Rates By-law	Dec 5/00	5:1.35	
2001 Rates By-law	Aug 25/01	6:1.55	
2002 Rates By-law	Sept 1/02	7:1.112	
Land Code	Dec 1/00	5:2.209	
Taxation and Assessment Amending			
By-law No. 1997-1	Oct 24/97	2:2.492	
Taxation Rates By-law, 1998-TX01.....	June 10/98	2:2.507	
LHEIT-LJT'EN NATION INDIAN BAND			
Taxation Rates By-law, 1996.....	Jan 13/97	2:1.134	
Taxation Rates By-law, 1997.....	June 20/97	2:1.135	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
LILLOOET INDIAN BAND			
Property Tax Expenditure By-law	Mar 20/97	2:1.136	
Rates By-law 1996-T02	Apr 28/97	2:1.144	
Rates By-law 1997-T01	June 20/97	2:1.145	
Rates By-law 1998-T01	June 18/98	2:2.508	
Rates By-law 1999-T01	Sept 3/99	4:1.14	
Taxation Amending By-law No. 1996-T02	Mar 20/97	2:1.146	
LITTLE SHUSWAP INDIAN BAND			
Rates By-law 1997-T02	May 30/97	2:1.148	
Rates By-law 1998-T02	June 10/98	2:2.509	
Rates By-law 1999-T02	May 31/99	3:2.320	
Rates By-law 2000-T02	Sept 21/00	5:1.37	
Rates By-law 2001-T02	June 2/01	5:2.241	
Rates By-law 2002-T02	May 29/02	6:2.382	
Rates By-law 2003-T02	June 1/03	7:2.491	
LOWER KOOTENAY INDIAN BAND			
1997 Rates By-law	May 29/97	2:1.149	
1998 Rates By-law	June 1/98	2:2.513	
1999 Rates By-law	May 31/99	3:2.321	
2000 Rates By-law	Dec 5/00	5:1.38	
2001 Rates By-law	Dec 19/01	6:2.383	
2002 Rates By-law	Oct 10/02	7:2.492	
2003 Rates By-law	April 30/03	7:2.494	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
LOWER KOOTENAY INDIAN BAND (continued)			
Assessment Amending By-law No. 1997-01 (Being a By-law to Amend Assessment By-law 1992 S. (40))	Nov 6/97	2:2.510	
Property Tax Expenditure By-law	Nov 6/97	2:2.516	
LOWER NICOLA INDIAN BAND			
1997 Annual Tax Rates By-law Number 12.....	July 14/97	2:1.151	
1998 Annual Tax Rates By-law Number 14.....	Aug 4/98	3:1.50	
1999 Annual Tax Rates By-law	May 31/99	3:2.324	
2000 Annual Tax Rates By-law	June 4/00	4:2.219	
2001 Annual Tax Rates By-law	Aug 2/01	6:1.57	
2002 Annual Tax Rates By-law	Sept 1/02	7:1.114	
2003 Annual Tax Rates By-law	May 29/03	8:1.102	
Property Assessment Amending By-law Number 11	July 23/97	2:1.154	
Property Assessment By-law Amendment By-law Number 12.....	Jan 21/01	5:2.242	
LOWER SIMILKAMEEN INDIAN BAND			
1998 Rates By-law	Dec 23/98	3:2.329	
1999 Rates By-law	Feb 8/00	4:2.222	
2000 Rates By-law	Feb 7/01	5:2.244	
2002 Assessment By-law	Nov 30/02	7:1.117	
By-law 1997.02 (A By-law to Amend By-law 1997.01 Respecting Property Taxation).....	Jan 22/98	2:2.523	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
LOWER SIMILKAMEEN INDIAN BAND (continued)			
Expenditure By-law	Nov 30/02	7:1.165	
Property Assessment and Taxation By-law	Oct 20/97	2:2.526	
Property Taxation By-law	Nov 30/02	7:1.170	
Property Tax Expenditure By-law No. 1998.03.....	May 25/98	3:1.54	
MATSQUIT FIRST NATION			
1998 Rates By-law	Aug 10/98	3:1.60	
1999 Rates By-law	July 30/99	4:1.16	
2000 Rates By-law No. 2000-02	Dec 20/00	5:2.246	
2002 Railway Right-of-Way Taxation Rates By-law No. 2002-04	Sept 1/02	7:1.224	
2002 Rates By-law No. 2002-02	Dec 18/02	7:2.496	
Exemption By-law 1998.....	Aug 10/98	3:1.59	
Exemption By-law 1999.....	July 30/99	4:1.15	
Property Tax Expenditure By-law	Jan 15/03	7:2.498	
MCLEOD LAKE INDIAN BAND			
Property Tax By-law	Feb 3/97	2:1.159	
MORICETOWN FIRST NATION			
2003 Rates By-law	July 14/03	8:1.105	
Financial Administration By-law	Jan 14/03	7:2.505	
Property Assessment and Taxation By-law	Nov 27/02	7:1.225	
MUSQUEAM INDIAN BAND			
1997 Annual Tax Rates By-law	May 30/97	2:1.216	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
MUSQUEAM INDIAN BAND (continued)			
1998 Rates By-law No. 1998-02	June 10/98	3:1.63	
1999 Rates By-law No. 1999-01	May 31/99	3:2.331	
2000 Rates By-law No. 2000-01	June 4/00	4:2.224	
2001 Rates By-law No. 2001-01	Sept 20/01	6:1.60	
2002 Rates By-law No. 2002-01	July 15/02	6:2.385	
2003 Rates By-law No. 2003-01	June 17/03	8:1.108	
Property Tax Expenditure By-law	June 10/98	3:1.65	
Property Tax Expenditure By-law	July 15/02	6:2.387	
Property Tax Expenditure By-law	June 17/03	8:1.110	
NADLEH WHUT'EN INDIAN BAND			
1999 Rates By-law Amending By-law	July 20/99	3:2.333	
1999 Rates By-law	Mar 23/99	3:2.335	Sch A by 1999 Rates By-law Amending By-law (3:2.333)
2000 Rates By-law Amending By-law	June 25/00	4:2.226	
2001 Rates By-law Amending By-law	Aug 2/01	6:1.62	
2002 Rates By-law Amending By-law	Aug 5/02	7:1.276	
2003 Rates By-law Amending By-law	May 29/03	8:1.118	
Financial Administration By-law	June 28/99	3:2.337	
Property Assessment and Taxation By-law	Apr 7/99	3:2.348	ss.12, 19, 24(1), 46(1), 49 by Property Assessment and Taxation Amending By-law (4:1.19)
Property Assessment and Taxation Amending By-law	Sept 3/99	4:1.19	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
NAK'AZDLI INDIAN BAND			
Property Assessment and Taxation By-law	Sept 30/00	5:1.40	
NANAIMO INDIAN BAND see also S'UNEYMUXW FIRST NATION			
Annual Tax Rates By-law No. 1, 1996.....	Jan 9/97	2:1.218	
Property Tax Expenditure By-law	Apr 7/97	2:1.220	
NESKONLITH INDIAN BAND			
1997 Rates By-law	July 23/97	2:1.226	
1998 Rates By-law	Sept 21/98	3:1.73	
1999 Rates By-law	Dec 22/99	4:2.229	
2001 Rates By-law	Oct 31/01	6:1.65	
2003 Rates By-law	Sept 30/03	8:1.120	
OSOYOOS INDIAN BAND			
Tax Rates By-law No. 001, 1997	July 29/97	2:1.227	
Tax Rates By-law No. 001, 1998	July 2/98	3:1.74	
Tax Rates By-law No. 001, 1999	July 30/99	4:1.21	
Tax Rates By-law No. 001, 2000	July 27/00	5:2.249	
Tax Rates By-law No. 001, 2001	June 12/01	5:2.251	
Tax Rates By-law No. 001, 2002	July 15/02	6:2.393	
Tax Rates By-law No. 001, 2003	July 14/03	8:1.122	
PAVILION INDIAN BAND			
Rates By-law 1997-T05	July 14/97	2:1.229	
Rates By-law 1998-T05	June 9/98	2:2.583	
Rates By-law 1999-T05	May 31/99	3:2.399	
Rates By-law 2000-T05	July 8/00	4:2.230	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
PAVILION INDIAN BAND (continued)			
Rates By-law 2001-T05	Aug 6/01	6:1.67	
Rates By-law 2002-T05	Sept 15/02	7:1.278	
Rates By-law 2003-T05	June 9/03	8:1.124	
Taxation and Assessment Amending			
By-law No. 1997-1	July 14/97	2:1.230	
SEABIRD ISLAND INDIAN BAND			
Assessment By-law	Sept 20/01	6:1.69	
Rates By-law 1997-1	May 30/97	2:1.232	
Rates By-law 1998-1	June 9/98	2:2.584	
Rates By-law 1999-1	May 31/99	3:2.400	
Rates By-law 2000-1	June 4/00	4:2.232	
Rates By-law 2001-1	June 15/01	5:2.253	
Rates By-law 2002-1	Sept 1/02	7:1.280	
Rates By-law 2003-1	Aug 29/03	8:1.126	
Taxation By-law	Sept 20/01	6:1.109	
SHUSWAP INDIAN BAND			
1998 Rates By-law	June 9/98	2:2.585	
1997 Rates By-law	May 30/97	2:1.233	
1999 Rates By-law	May 31/99	3:2.402	
2000 Rates By-law	June 25/00	4:2.233	
2001 Rates By-law	June 14/01	5:2.255	
2002 Rates By-law	May 29/02	6:2.395	
2003 Rates By-law	April 9/03	7:2.516	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
SKEETCHESTN INDIAN BAND			
Annual Tax Rates By-law No. 5, 1997.....	May 30/97	2:1.234	
Annual Tax Rates By-law No. 6, 1998.....	June 9/98	2:2.588	
Annual Tax Rates By-law No. 6, 1999.....	Oct. 31/99	4:1.23	
Annual Tax Rates By-law No. 6, 2001.....	Sept 20/01	6:1.141	
Annual Tax Rates By-law No. 7, 2002.....	Sept 1/02	7:1.282	
Annual Tax Rates By-law No. 8, 2003.....	Aug 29/03	8:1.128	
Financial Management By-law			
No. 1985-2 (Revised 1996).....	Aug 5/97	2:2.606	
SKIDEGATE INDIAN BAND			
Property Assessment and Taxation By-law	Feb 1/02	6:2.397	
SKOWKALE FIRST NATION			
1998 Rates By-law	Aug 11/98	3:1.77	
1999 Rates By-law	July 20/99	3:2.405	
2000 Rates By-law	Sept 21/00	5:1.92	
2001 Rates By-law	Aug 25/01	6:1.159	
2002 Rates By-law	Oct 10/02	7:2.518	
2003 Rates By-law	Sept 15/03	8:1.150	
Exemption By-law 1998.....	Aug 11/98	3:1.76	
Exemption By-law 1999.....	July 20/99	3:2.404	
Exemption By-law 2000.....	Sept 21/00	5:1.94	
Exemption By-law 2001.....	Aug 25/01	6:1.161	
Exemption By-law 2002.....	Oct 10/02	7:2.520	
Exemption By-law 1-2003	Sept 15/03	8:1.152	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
SKOWKALE FIRST NATION (continued)			
Property Tax Expenditure By-law	Sept 21/00	5:1.95	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02	Sept 6/00	5:1.102	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-03	Feb 24/01	5:2.257	
SKUPPAH INDIAN BAND			
2002 Rates By-law	Oct 10/02	7:2.521	
2003 Rates By-law	Aug 29/03	8:1.153	
SLIAMMON FIRST NATION			
1997 Annual Tax Rates By-law	May 29/97	2:1.252	
1998 Annual Tax Rates By-law	June 18/98	2:2.624	
1999 Annual Tax Rate By-law	May 31/99	3:2.408	
2000 Annual Tax Rates By-law	June 25/00	4:2.235	
2001 Annual Tax Rates By-law	Aug 6/01	6:1.162	
2002 Annual Tax Rates By-law	July 15/02	6:2.449	
2003 Annual Tax Rates By-law	June 11/03	8:1.155	
Property Tax Expenditure By-law	June 20/97	2:1.254	
Property Tax Expenditure By-law	Aug 6/01	6:1.164	
Property Tax Expenditure By-law	July 15/02	6:2.451	
Property Tax Expenditure By-law	June 11/03	8:1.157	
SNUNEYMUXW FIRST NATION see also NANAIMO INDIAN BAND			
2002 Taxation Rates By-law	Sept 1/02	7:1.300	
2003 Taxation Rates By-law	Aug 26/03	8:1.164	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
SODA CREEK INDIAN BAND			
1998 Rates By-law	June 10/98	2:2.682	
1999 Rates By-law	July 30/99	4:1.41	
2001 Rates By-law	June 14/01	5:2.258	
2002 Rates By-law	Nov 27/02	7:1.303	
2003 Rates By-law	June 1/03	8:1.166	
Property Assessment and Taxation			
By-law No. 1998-TX01	Dec 23/97	2:2.626	
Property Tax Expenditure By-law	Sept 3/99	4:1.43	
SONGHEES FIRST NATION			
1998 Rates By-Law No. 1998-02	June 9/98	2:2.683	
1999 Rates By-law No. 1999-02	May 31/99	3:2.411	
2000 Rates By-law No. 2000-02	June 25/00	4:2.237	
2001 Rates By-law No. 2001-02	June 15/01	5:2.260	
2002 Rates By-law No. 2002-02	June 3/02	7:1.305	
2003 Rates By-law No. 2003-02	June 9/03	8:1.168	
Property Tax Expenditure By-law			
Property Tax Expenditure By-law	Sept 21/00	5:1.103	
Property Tax Expenditure By-law	June 15/01	5:2.262	
Property Tax Expenditure By-law	June 3/02	7:1.307	
Property Tax Expenditure By-law	June 9/03	8:1.170	
SONGHEES INDIAN BAND			
1997 Annual Tax Rates By-law	June 2/97	2:1.261	
SPUZZUM INDIAN BAND			
1996 Property Rates By-law	Jan 9/97	2:1.263	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
SQUAMISH INDIAN BAND			
Annual Tax Rates By-law No. 1, 1997.....	May 30/97	2:1.265	
Annual Tax Rates By-law No. 1, 1998.....	June 11/98	2:2.685	
Annual Tax Rates By-law No. 1, 1999.....	May 31/99	3:2.413	
Annual Tax Rates By-law No. 1, 2000.....	June 4/00	4:2.239	
Annual Tax Rates By-law No. 1, 2001.....	June 15/01	5:2.270	
Annual Tax Rates By-law No. 1, 2002.....	July 15/02	6:2.458	
Annual Tax Rates By-law No. 1, 2003.....	June 9/03	8:1.178	
Property Assessment By-law, Amendment By-law No. 1-1998.....	June 9/98	3:1.80	
Property Assessment By-law, Amendment By-law No. 1-1999.....	Feb 8/00	4:2.244	
Property Assessment By-law, Amendment By-law No. 1-2000.....	Dec 20/00	5:2.275	
Property Assessment By-law, Amendment By-law No. 1-2001.....	Feb 16/02	6:2.462	
Property Assessment By-law, Amendment By-law No. 1-2002.....	Feb 14/03	7:2.523	
Property Taxation By-law, Amendment By-law No. 1-1998.....	June 9/98	3:1.84	
ST. MARY'S INDIAN BAND			
Rates By-law 1997-T05	June 2/97	2:1.270	
Rates By-law 1998-T05	June 18/98	2:2.690	
Rates By-law 1999-T07	July 30/99	4:1.49	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
ST. MARY'S INDIAN BAND (continued)			
Rates By-law 2000-YR08	June 25/00	4:2.247	
Rates By-law 2001-YR09	Aug 6/01	6:1.172	
Rates By-law 2002-YR10	Sept 1/02	7:1.315	
Rates By-law 2003-YR11	Aug 29/03	8:1.183	
STELLAT'EN FIRST NATION			
By-law No. 1998-1 - Respecting the Appropriation and Expenditure of Moneys for Primary and Secondary Education.....	Nov 5/99	4:1.50	
TIT'Q'ET FIRST NATION			
2003 Rates By-law	Sept 30/03	8:1.184	
TL'AZT'EN NATION			
2000 Expenditure By-law.....	Dec 20/00	5:2.278	
2002 Expenditure By-law.....	July 15/02	7:1.316	
2003 Expenditure By-law.....	June 9/03	8:1.186	
1998 Rates By-law	July 23/98	3:1.87	
1999 Rates By-law	Nov 1/99	4:1.53	
2000 Rates By-law	Oct 20/00	5:1.111	
2002 Rates By-law	July 15/02	7:1.317	
2003 Rates By-law	June 9/03	8:1.187	
TOBACCO PLAINS INDIAN BAND			
2002 Rates By-law	June 3/02	6:2.471	
2003 Rates By-law	June 11/03	8:1.189	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
TSAWOUT INDIAN BAND			
Rates By-law 1997-T01	May 28/97	2:1.271	
Rates By-law 1998-TX01	June 9/98	2:2.691	
Rates By-law 1999-TX01	May 31/99	3:2.418	
Rates By-law 2000 TX-01	June 4/00	4:2.248	
Rates By-law 2001 TX-02	June 13/01	5:2.279	
Rates By-law 2002 TX-01	May 29/02	6:2.473	
Rates By-law 2003 TX-01	June 1/03	7:2.526	
TSAWWASSEN FIRST NATION			
1997 Rates By-law	June 2/97	2:1.275	
1998 Rates By-law	June 18/98	2:2.694	
1999 Rates By-law	May 31/99	3:2.422	
2000 Rates By-law	June 4/00	4:2.295	
2001 Rates By-law	June 15/01	5:2.281	
2002 Rates By-law	June 3/02	6:2.474	
2003 Rates By-law	May 29/03	8:1.191	
Assessment By-law Amendment			
By-law 1999	Mar 9/00	4:2.250	
By-law Authorizing Reduction of Taxes			
by an Amount Equal to Provincial			
Home Ownership Grants	June 2/97	2:1.274	
By-law Authorizing Reduction of Taxes			
by an Amount Equal to Provincial			
Home Ownership Grants	June 1/98	2:2.693	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
TSAWWASSEN FIRST NATION (continued)			
Taxation By-law Amendment By-law 1997	Oct 20/97	2:2.696	
Taxation By-law Amendment By-law 1999	Mar 9/00	4:2.297	
TSLEIL-WAUTUTH NATION (BURRARD INDIAN BAND)			
1999 Rates By-law	June 28/99	3:2.424	
2000 Rates By-law	June 25/00	4:2.300	
2001 Rates By-law	June 15/01	5:2.283	
2002 Rates By-law	Sept 1/02	7:1.319	
2003 Rates By-law	June 11/03	8:1.193	
Consolidated Property Assessment and			
Taxation By-law 1997	Sept 30/97	2:2.698	ss.16, 21(1), 30(2) by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-1 (4:2.302)
Consolidated Property Assessment and			
Taxation By-law 1997 Amendment			s.46 by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-2000 (4:2.304)
Consolidated Property Assessment and			
Taxation By-law 1997 Amendment			
By-law 1999-1	Feb 8/00	4:2.302	
Consolidated Property Assessment and			
Taxation By-law 1997 Amendment			
By-law 1999-2000	Dec 7/99	4:2.304	
Expenditure By-law No. EXP-2000-01	Dec 18/00	5:2.285	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
TZEACHTEN FIRST NATION			
1998 Rates By-law	Aug 11/98	3:1.90	
1999 Rates By-law	July 20/99	3:2.427	
2000 Rates By-law	Sept 21/00	5:1.113	
2001 Rates By-law	June 15/01	5:2.290	
2002 Rates By-law	Sept 1/02	7:1.321	
Exemption By-law 1998.....	Aug 11/98	3:1.89	
Exemption By-law 1999.....	July 20/99	3:2.426	
Exemption By-law 2001.....	June 15/01	5:2.292	
Exemption By-law 2002.....	Sept 1/02	7:1.323	
Property Tax Expenditure By-law.....	Sept 21/00	5:1.115	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02.....	Sept 6/00	5:1.122	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-03.....	Dec 20/00	5:2.293	
Rates By-law No. 2003	Aug 29/03	8:1.195	
UPPER SIMILKAMEEN INDIAN BAND			
1997 Rates By-law	Aug 15/97	2:1.278	
1998 Rates By-law	Oct 23/98	3:1.93	
1999 Rates By-law	Dec 7/99	4:2.305	
2000 Rates By-law	Jan 21/01	5:2.294	
2001 Rates By-law	Sept 20/01	6:1.173	
2002 Rates By-law	Nov 27/02	7:1.324	
2003 Rates By-law	Sept 5/03	8:1.197	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
UPPER SIMILKAMEEN INDIAN BAND (continued)			
2002 Assessment By-law	Dec 19/02	7:2.528	
Expenditure By-law.....	Jan 15/03	7:2.576	
Property Tax Amending By-law No. 1 (1997) .	Nov 7/97	2:2.752	
Property Tax By-law	Feb 11/97	2:1.280	
Property Taxation By-law	Dec 19/02	7:2.581	
WEST MOBERLY FIRST NATIONS #545			
Financial Administration By-law	Feb 16/02	6:2.476	
Property Assessment and Taxation By-law	May 29/02	6:2.487	
WESTBANK FIRST NATION			
1997 Expenditure By-law Annual Budget	July 29/97	2:1.337	
1997 Tax Rate Schedule Amending By-law	May 28/97	2:1.339	
1998 Expenditure By-law Annual Budget	May 28/98	3:1.95	
1998 Tax Rate Schedule Amending By-law	May 28/98	3:1.97	
1999 Expenditure By-law Annual Budget	May 28/99	3:2.430	
1999 Tax Rate Schedule Amending By-law	May 28/99	3:2.432	
2000 Tax Rate Schedule Amending By-law	June 1/00	4:2.307	
2001 Expenditure By-law Annual Budget	June 15/01	5:2.296	
2001 Tax Rate Schedule Amending By-law	May 30/01	5:2.298	
2002 Expenditure By-law Annual Budget	May 29/02	6:2.539	
2002 Tax Rate Schedule Amending By-law	May 29/02	6:2.541	
2003 Expenditure By-law Annual Budget	May 25/03	8:1.199	
2003 Tax Rate Schedule Amending By-law	May 25/03	8:1.201	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
Campbell Road Capital Expenditure By-law			
No. 01-TX-01	May 5/01	5:2.300	
Cougar Road Improvement			
By-law No. 99-TX-05	May 7/00	4:2.309	
Design and Mapping By-law No. 03-TX-01	May 18/03	8:1.203	
Old Ferry Wharf Road Waterworks			
By-law No. 99-TX-04	Oct 17/99	4:2.312	
Property Assessment Amendment			
By-law 97-TX-05	Oct 31/97	2:2.754	
Property Taxation Amendment			
By-law 97-TX-04	Dec 19/97	2:2.757	
Property Taxation Amendment			
By-law 99-TX-01	June 23/99	3:2.434	
Taxation Expenditure Amendment			
By-law 97-TX-03	July 29/97	2:1.341	
Tobacco Products Tax By-law, 1998 TX-01	Feb 1/98	2:1.344	
Tsinstikeptum IR#9 Capital Expenditure			
By-law No. 00-TX-02	May 7/00	4:2.315	repealed by Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX-06 (5:2.309)
Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX-06	Dec 21/00	5:2.309	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
[Tsinstikeptum] I.R. #9 Water Distribution System Capital Expenditure By-law	Nov 30/02	7:1.326	
Tsinstikeptum IR#10 Capital Expenditure By-law No. 00-TX-01	May 7/00	4:2.341	repealed by Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05 (5:2.311)
Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05	Dec 21/00	5:2.311	
[Tsinstikeptum] I.R.#10 Water Distribution System Capital Expenditure By-law			
No. 01-TX-02	May 5/01	5:2.305	
WHISPERING PINES/CLINTON INDIAN BAND			
1997 Rates By-law	May 30/97	2:1.346	
1998 Rates By-law	June 18/98	2:2.760	
1999 Rates By-law	July 20/99	3:2.435	
2001 Rates By-law	Dec 19/01	6:2.543	
2002 Rates By-law	Oct 10/02	7:1.331	
Property Tax Expenditure By-law 1996	Feb 3/97	2:1.350	
YALE FIRST NATION No. 589			
Financial Administration By-law	Jan 24/03	7:2.635	
Property Assessment and Taxation By-law	April 9/03	7:2.646	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
YEKOCHE FIRST NATION No. 728			
Financial Administration By-law	Nov 27/02	7:2.697	
Property Assessment and Taxation By-law	Feb 25/03	7:2.708	
MANITOBA			
MARCEL COLOMB FIRST NATION			
Band Custom Election Code	Mar 12/99	3:2.437	
OPASKWAYAK CREE NATION			
OCN Annual Tax Rate By-Law No. 1, 1998.....	May 25/98	2:2.762	
OCN Annual Tax Rate By-law No. 1, 1999	May 17/99	3:2.457	
OCN Annual Tax Rate By-law No. 1, 2000	July 11/00	4:2.384	
OCN Annual Tax Rate By-law No. 1, 2001	May 19/01	5:2.313	
OCN Annual Tax Rate By-law No. 1, 2002	May 29/02	6:2.545	
OCN Annual Tax Rate By-law No. 1, 2003	May 13/03	7:2.759	
OCN Land Tax By-law Amendment 1998	June 9/98	3:1.99	
OCN Land Tax Expenditure By-law 1998	June 9/98	3:1.101	
NEW BRUNSWICK			
MIAWPUKEK FIRST NATION			
Telephone Companies Taxation By-law	Feb 9/00	4:2.386	
RED BANK FIRST NATION			
Property Assessment and Taxation By-law	May 5/01	5:2.315	
NORTHWEST TERRITORIES			
HAY RIVER DENE BAND RESERVE No. 1			
Business Licensing By-law	Jan 13/00	4:2.390	

Title	Effective date	F. N. Gaz.	Amendments
NOVA SCOTIA			
ESKASONI BAND			
2001 Taxation Rates By-law	May 5/01	5:2.367	
Property Assessment and Taxation By-law	June 9/98	3:1.108	
MEMBERTOU BAND			
Code No. 1997-1 Being a Code Respecting the Regulation of Traffic	Feb 22/97	3:1.157	
MILLBROOK FIRST NATION			
1998 Rates By-law	Dec 8/98	3:1.182	
2000 Rates By-law	Sept 21/00	5:1.123	
2001 Rates By-law	May 5/01	5:2.369	
2002 Rates By-law	May 26/02	7:1.333	
2003 Rates By-law	April 9/03	7:2.761	
PICTOU LANDING FIRST NATION			
Financial Administration By-law	July 4/00	4:2.407	
ONTARIO			
CHIPPEWAS OF GEORGINA ISLAND FIRST NATION			
Land Management Code	Jan 1/00	5:2.371	
CHIPPEWAS OF KETTLE & STONY POINT FIRST NATION			
Financial Management By-law	Nov 28/02	7:1.336	
LAC LA CROIX FIRST NATION			
Telephone Companies Taxation By-law	Dec 19/02	7:2.764	
MICHIPICOTEN FIRST NATION			
Financial Administration By-law	Nov 18/02	7:1.351	

Title	Effective date	F. N. Gaz.	Amendments
ONTARIO (continued)			
MISSISSAUGAS OF SCUGOG ISLAND FIRST NATION			
Land Management Code	Jan 1/00	5:2.390	
NIPISSING FIRST NATION			
Telephone Companies Taxation By-law	Jan 7/99	3:2.459	
Telephone Companies Taxation Expenditure By-law	Feb 25/01	5:2.410	
QUEBEC			
INNU TAKUAIKAN UASHAI MAK MANI-UTENAM			
Règlement administratif sur les taux annuels de taxes foncières, numéro 2, 1998	le 4 août 98	3:1.184	
Règlement administratif sur les taux de taxes foncières, numéro 1, 1999	le 31 mai 99	3:2.463	
Règlement administratif sur les taux de taxes foncières, numéro 2, 1999	le 31 mai 99	3:2.468	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2000	le 5 déc 00	5:1.126	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2001	le 12 juin 01	5:2.417	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2002	le 26 mai 02	6:2.547	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2003	le 27 avril 03	7:2.768	

Title	Effective date	F. N. Gaz.	Amendments
SASKATCHEWAN			
CARRY THE KETTLE FIRST NATION			
2003 Tax Rates By-law	July 14/03	8:1.206	
Property Assessment and Taxation By-law	June 1/03	7:2.771	
LITTLE PINE FIRST NATION			
Government Act	June 18/01	6:1.175	
MUSKODAY FIRST NATION			
Land Code	Jan 1/00	5:2.420	
OCEAN MAN FIRST NATION			
2000 Rates By-law	Dec 5/00	5:1.129	
2001 Rates By-law	June 2/01	5:2.440	
2002 Rates By-law	Nov 27/02	7:1.362	
2003 Rates By-law	Sept 30/03	8:1.207	
Property Assessment and Taxation Amending By-law, 2001-02.....	Oct 1/01	6:1.189	
Property Assessment and Taxation Amending By-law, 2001-03.....	Nov 20/01	6:1.191	
Property Assessment and Taxation By-law	Jan 28/00	4:2.418	ss.11(3), 12, 13(1), 19, 24, 26 by Property Assessment and Taxation Amending By-law, 2001-03 (6:1.191) s.32(4) by Property Assessment and Taxation Amending By-law, 2001-02 (6:1.189)

Title	Effective date	F. N. Gaz.	Amendments
SASKATCHEWAN (continued)			
OCEAN MAN FIRST NATION (continued)			
Property Assessment and Taxation By-law	Jan 28/00	4:2.418	ss.33(2), 34(4), 35(1), 40(4), 41(3), 41(4), 41(6), 41(7), 46(1) by Property Assessment and Taxation Amending By-law, 2001-03 (6:1.191)
WHITE BEAR FIRST NATIONS			
1998 Tax Rates By-law	Jan 8/99	3:2.471	
2002 Tax Rates By-law	Aug 4/02	7:1.364	
2003 Tax Rates By-law	July 14/03	8:1.209	
Financial Administration By-law	May 29/03	8:1.212	
Property Assessment and Taxation By-law Amendment	Dec 3/98	3:1.187	
Property Tax Expenditure By-law	Sept 3/99	4:1.55	
WHITECAP DAKOTA/SIOUX FIRST NATION			
2002 Rates By-law	Sept 6/02	7:1.367	
2003 Rates By-law	Sept 30/03	8:1.237	
Property Assessment and Taxation By-law	Nov 3/01	6:1.194	